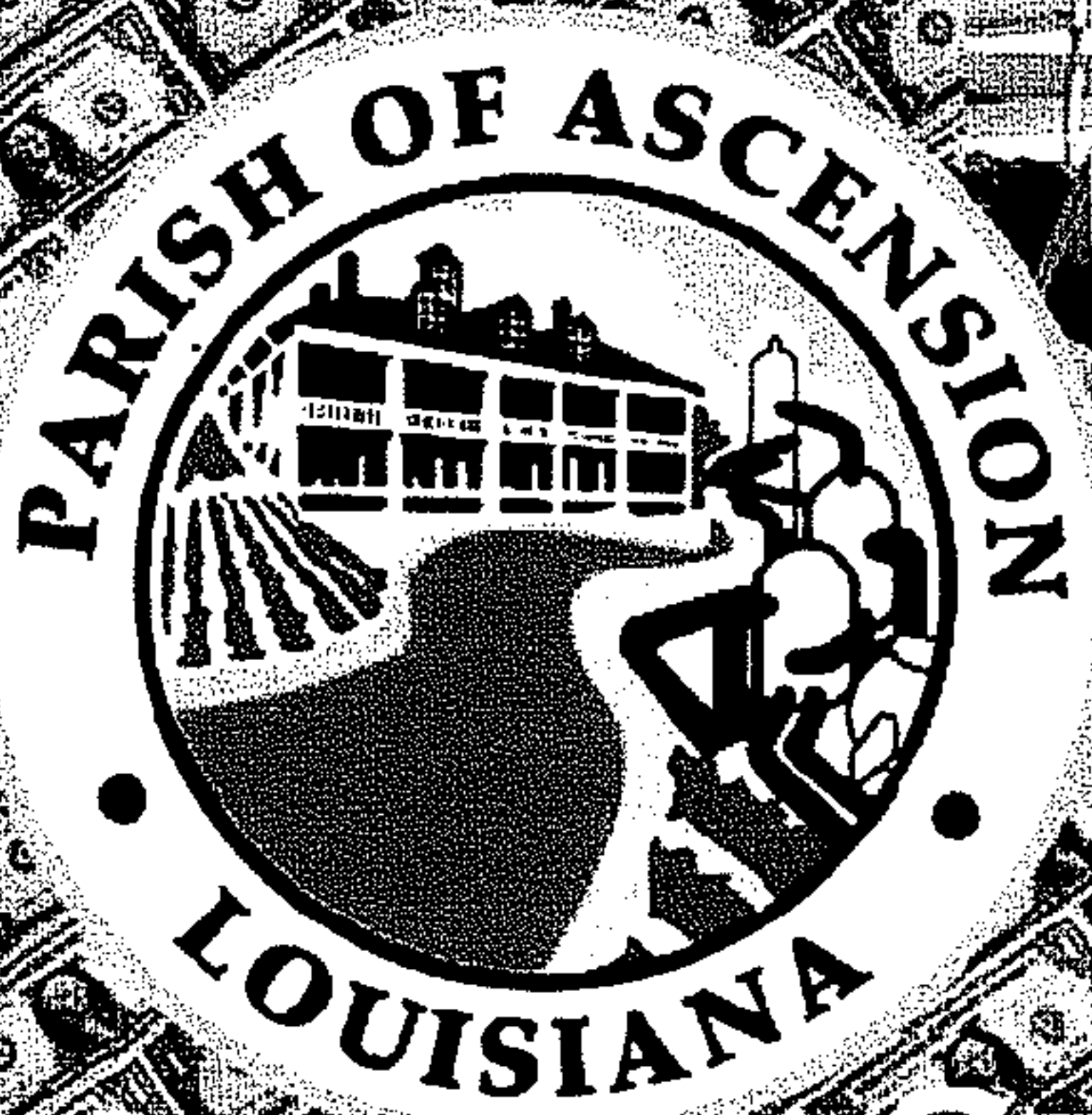


# ASCENSION PARISH

*BUILDING A BETTER TOMORROW... TODAY*



## 2002 GENERAL PURPOSE FINANCIAL STATEMENT





**PARISH OF ASCENSION**  
**GENERAL-PURPOSE FINANCIAL REPORT**

December 31, 2002

# PARISH OF ASCENSION

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December 31, 2002

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# Parish of Ascension

## Department of Finance

May 1, 2003

[www.ascensionparish.net](http://www.ascensionparish.net)

**HAROLD MARCHAND**

ASCENSION PARISH PRESIDENT

**GWEN B. LEBLANC**

CHIEF FINANCIAL OFFICER/TREASURER

Members of the Parish Council  
And Citizens of the Parish of Ascension:

I am pleased to submit the General Purpose Financial Statements (GPFS) and Single Audit Report for the Parish of Ascension (Parish) for the fiscal year ended December 31, 2002.

Ascension Parish experienced another financially successful year and approaches 2002 with funding that provide a means to begin addressing the needs of our growing community. As most of you are aware, a major initiative of the Parish is to provide infrastructure improvements (traffic improvements, drainage, water, and sewer). Significant aspects of the Parish's financial well being as of and for the year ended December 31, 2002, are detailed below.

### PROFILE OF GOVERNMENT

The Parish of Ascension is located southeast of the City of Baton Rouge, which is the state capital and second largest city in Louisiana. The Parish is located on the Mississippi River with the majority of its population on the east bank. The Parish was founded in 1845 when the county of Acadia was split into the parishes of Ascension and St James. The Parish currently occupies a land area of 292 square miles and serves a population of 76,627 according to the US Census of 2000. The population reflects 32% growth from the census of 1990, and as such, makes Ascension Parish one of the highest growth rate locations in Louisiana.

The Parish adopted the provisions of the Ascension Parish Home Rule Charter, which was effective in January 1994. The Home Rule Charter established the Ascension Parish Council as the governing authority for the Parish of Ascension and as a political subdivision of the State of Louisiana. Policy-making and legislative authority are vested in a governing council consisting of 11 councilmen. The governing council is responsible, among other things, for passing ordinances, adopting the budget and appointing committees. The Parish President is the chief executive officer of the Parish. The Council members and Parish President are elected for four-year terms. The council members are elected by district while the Parish President is elected parish-wide.

The Parish provides a full range of services to the general public including infrastructure maintenance and construction, public safety, public works, fire protection, public health and social services, mental health services, planning and zoning, economic development, recreation, libraries, general administrative services, and road lighting.

## FINANCIAL INFORMATION

### General Governmental Functions

The general government operations of the Parish are accounted for in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The following is a summary of general governmental operations for 2002 by fund type:

	(in thousands)				
	<u>Totals</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>
Revenues & transfers	\$ 66,253	\$ 8,506	\$ 41,979	\$ 4,145	\$ 11,623
Expenditures & transfers	<u>73,376</u>	<u>8,759</u>	<u>46,586</u>	<u>4,066</u>	<u>13,965</u>
Surplus (deficit)	(7,123)	(253)	(4,607)	79	(2,342)
Fund Balance, December 31, 2001	<u>80,793</u>	<u>561</u>	<u>39,084</u>	<u>3,483</u>	<u>37,665</u>
Fund Balance, December 31, 2002	<u>\$ 73,670</u>	<u>\$ 308</u>	<u>\$ 34,477</u>	<u>\$ 3,562</u>	<u>\$ 35,323</u>

Revenues of the primary government for general governmental fund types for 2002 totaled \$42 million, compared with \$46.2 million for the previous year, representing a \$4.2 million decrease or 9% decrease.

Approximately \$28.5 million of the \$42 million collected in 2002 was dedicated for special purposes. As a result, the remaining \$13.5 million was available to fund a number of Parish services. These undedicated funds supported the Department of Public Works, all Parish administrative functions, the Parish Jail system, Parish recreation and mandated costs for certain Parish agencies, such as the Parish Court, District Attorney and Coroner. Sources of general governmental revenues are summarized below.

	(in thousands)			
<u>Source of Revenue</u>	2002		2001	
	<u>Revenue</u>	<u>Percent</u>	<u>Revenue</u>	<u>Percent</u>
Taxes	\$ 29,941	71%	\$ 35,124	76%
Lisenses and permits	1,479	4%	1,801	4%
Intergovernmental	7,466	18%	5,252	11%
Miscellaneous	<u>3,086</u>	<u>7%</u>	<u>4,006</u>	<u>9%</u>
Total	<u>\$ 41,972</u>	<u>100%</u>	<u>\$ 46,183</u>	<u>100%</u>

The decrease in revenue of \$4.2 million is primarily decreases in sales and use taxes. For 2002, the Parish experienced a decrease in sales and use tax collections of approximately 15% or \$5.2 million.

As noted above, the Parish's activities are largely supported by tax revenues, which represent 71% of total governmental sources.

Expenditures of the primary government increased \$7 million in 2002. Expenditures for general governmental functions for each major function are summarized in the following table.

<u>Function</u>	(in thousands)			
	2002		2001	
	<u>Expenditure</u>	<u>Percent</u>	<u>Expenditure</u>	<u>Percent</u>
General government	\$ 7,205	15%	\$ 5,787	14%
Public safety	3,488	7%	3,437	8%
Public works	10,737	23%	10,505	26%
Health and welfare	4,064	9%	4,936	12%
Culture and recreation	4,116	9%	3,938	10%
Debt service	4,017	8%	3,756	9%
Capital outlay	<u>13,965</u>	<u>29%</u>	<u>8,167</u>	<u>20%</u>
Total	<u>\$ 47,592</u>	<u>100%</u>	<u>\$ 40,526</u>	<u>100%</u>

The largest increases in spending occurred in capital outlay of \$5.80 million or 9% and \$1.42 million in general government or 1%.

## ECONOMIC CONDITION AND OUTLOOK

A number of companies engaged in oil refining and petrochemical processing are found in the industrial corridor along the Mississippi River in and around the Parish of Ascension. These industries are major employers of Ascension's labor force. Other important industries include government, construction, banking and financial services, insurance, telecommunications, real estate, and wholesale and retail trade. These industries continue to expand in our area.

Ascension continues to be one of the fastest growing parishes in the state. With our growth, we continue to have a strong tax base and a high employment rate. Our school system, which is rated high in the state, provides our youth with a strong educational foundation and is a contributing factor to the population growth being experienced.

We expect the Parish to continue to grow over the next ten years and look forward to resolving the challenges it creates.



## MAJOR INITIATIVES FOR THE FUTURE

The Administration will continue its commitment to service the needs of the citizens of Ascension Parish. Research and planning is continuing on the following:

- Development of a water/wastewater system master plan. The 2003 Budget Ordinance provides that all excess funds in the Sales & Use Tax District #1 will be transferred to the Water/Waste Water Fund,
  - Lamar-Dixon Sewer Study
  - Lake Ponchartrain Sewer Project
  - EPA Grant Funding for the 2.1 Million dollar Design Plan
  - U S Corps of Engineers Grant \$600,000
- Implementation of a Road Master Plan
  - Transportation Study to relieve traffic congestion and control land use
  - River Corridor Development
    - Develop north/south and east/west corridors
  - Secure funding as a member of the Metropolitan Statistical Organization
  - Intersection Improvements
- Expansion of economic development programs
  - Completion of New Land Use Plan – This initiative is directed at the revision of the Development Code and Land Use map for Ascension Parish. The Parish is currently developing new approaches for preserving land values and managing growth.
  - 9 Parish Economic Development Clustering
  - Light Industrial and Distribution Centers
  - Riverfront Development Project – West Ascension
- Drainage Districts
  - East Ascension Drainage
    - Complete dredging project
    - Require drainage analysis of new development
  - West Ascension Drainage
    - Bunn Hood – Fontana Canal Project
    - Complete Modeste Waterline Extension
- Master Recreation Plan
  - Expansion of recreational opportunities to include alternative recreation and funding for the arts
  - Golf Course in Sorrento
  - Development of a park in the Duplessis/Dutchtown Area
  - Completion of the Dutchtown Pedestrian Path & the St. Amant Park Walking Trail
  - Enhance existing Recreation Parks
  - Continue to develop Veteran's Park
  - Construction of the Geismar Community Center

- Implementation of a Drug and Litter Court,
- Continue to develop the Animal Control Facility,
- Restructure the Health Unit Services in response to State funding reductions,
- Multi-Year Budgeting
- Finance Sub Committee-----Team Building (Top Ten)
- Downsizing Government using Attrition of Employees
- Upgrade Fire Stations for Sand Bagging Operations
- Consolidation of Governmental Office Building
- Ascension 2020 is a visualization of life in the Parish in the year 2020. Using data collected from citizen input and other studies and projects, a comprehensive list of issues has been compiled. From the efforts placed forward, a strategic plan for addressing these needs is currently being developed.

At December 31, 2002, the Parish has approximately \$35.3 million in fund balance in its capital project funds. Major construction projects budgeted for 2003 include:

• Courthouse East & West Renovation	\$ 3.5 million
• Road and bridge construction	\$ 11.9 million
• Drainage projects	\$ 8.8 million
• Recreation, Tourism & Public Works Bldg construction	\$ 1.4 million
• Fire Districts	\$ 1 million
• Water/Waste Water	\$ 2.5 million
• Other	\$ .6 million

## OTHER INFORMATION

### Government Structure

A determination of the financial reporting entity to be included in the GPFS is made through the application of criteria established by the Governmental Accounting Standards Board, Statement 14 as is further explained in the Summary of Significant Accounting Policies in the Notes to the GPFS.

The Parish's financial reporting entity consists of the following:

- The Primary Government – This is the Parish (all funds administered by the Parish),
- Blended Component Units – These are Parish governmental units that, although very closely related to the Parish, are legally separate, and whose financial statements are reported in this GPFS as part of the primary government.
- Discrete Component Units – These are Parish governmental units that are less closely related than the blended component units, but still have sufficient relationships that the Parish must report their financial statements in the GPFS.

### Independent Audit

The local government charter requires a comprehensive annual audit to be performed by a firm of certified public accountants. The Parish's GPFS have been audited by Faulk & Winkler, LLC.

In addition to meeting the requirements set forth by the local charter and state statutes, the audit also meets the requirements of the Single Audit Act of 1996 and the requirements of related U.S. Office of Management and Budget Circular A-133. The auditors' reports related specifically to the single audit are included in this publication.

### Acknowledgements

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance and Administration Departments. In addition, I wish to express my appreciation to the Parish Council for their continuing interest and support in planning and conducting the financial affairs of the Parish in a responsible and progressive manner.

Respectfully submitted,

PARISH OF ASCENSION



Harold Marchand  
Parish President



Gwen Leblanc  
Chief Financial Officer



# **PARISH OF ASCENSION**

## **FINANCIAL SECTION**



**FAULK & WINKLER LLC**  
Certified Public Accountants • Business Advisors  
**INDEPENDENT AUDITORS' REPORT**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the accompanying general-purpose financial statements of the **PARISH OF ASCENSION (PARISH)** as of and for the year ended December 31, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Parish's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We did not audit the financial statements of the following discretely presented component units:

- District Attorney of the Twenty-Third Judicial District
- Ascension Parish Sheriff
- Ascension Parish Clerk of Court
- Ascension Parish Assessor
- Ascension Parish Court
- Twenty-Third Judicial District Indigent Defender Board
- Twenty-Third Judicial District Judicial Expense Fund
- Ascension Parish Communication District
- East Ascension Hospital Service District
- West Ascension Hospital Service District
- Ascension Parish Water Works District No. 2

Those statements represent 98% of the assets and revenues of the discretely presented component units. The financial statements of those entities were audited by other auditors whose reports have been furnished to us, and our opinion on the basic general-purpose financial statements, insofar as it relates to the amounts included for those entities, is based on the reports of the other auditors.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, which statements reflect \$4,712,455 and \$3,316,916 of Special Revenue Funds' assets and revenues, respectively, \$5,978,536 of general fixed assets and \$80,240 of general long-term debt as of and for the year ended December 31, 2002. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Ascension Parish Library, is based solely on the report of the other auditor.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.



In our opinion, based upon our audit and the reports of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Parish as of December 31, 2002, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund financial statements for the year ended December 31, 2002, and the individual fund financial statements for the year ended December 31, 2001, listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the Parish. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements for the years ended December 31, 2002 and 2001 and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 1, 2003, on our consideration of the Parish of Ascension's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements of the Parish of Ascension. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements, and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

*Fault & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 1, 2003

**PARISH OF ASCENSION**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**ASCENSION PARISH COUNCIL  
ALL FUND TYPES, ACCOUNT GROUPS  
AND DISCRETELY PRESENTED COMPONENT UNITS**

**COMBINED BALANCE SHEET**

December 31, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,801	\$ 2,515,565	\$ 101,184	\$ 1,589,015
Investments	-	22,065,022	3,312,688	34,251,405
Accounts receivable, net	1,233,846	9,984,724	82,003	-
Due from other governments	327,316	983,090	-	699,353
Due from other funds	515,251	3,140,101	122,375	267,351
Inventory	-	-	-	-
Restricted assets	-	-	-	-
Other assets	54,900	42,273	-	200,000
Prepaid insurance	-	-	-	-
Fixed assets	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for debt retirement	-	-	-	-
<b>Total assets</b>	<b>\$ 2,134,114</b>	<b>\$ 38,730,775</b>	<b>\$ 3,618,250</b>	<b>\$ 37,007,124</b>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 589,227	\$ 1,291,522	\$ -	\$ 1,671,884
Contribution to retirement system	37,337	290,166	-	-
Due to other funds	1,199,727	2,672,394	-	11,625
Deferred revenue	-	-	56,124	-
Due to taxing bodies	-	-	-	-
Payable from restricted assets	-	-	-	-
Unsettled deposits	-	-	-	-
Claims reserve	-	-	-	-
Long-term payables	-	-	-	-
<b>Total liabilities</b>	<b>1,826,291</b>	<b>4,254,082</b>	<b>56,124</b>	<b>1,683,509</b>
<b>FUND BALANCE</b>				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Customers	-	-	-	-
Federal, state and local grants	-	-	-	-
Retained earnings (accumulated deficit)	-	-	-	-
Reserved - revenue bonds	-	-	-	-
Unreserved	-	-	-	-
Fund balance	-	-	-	-
Reserved for self-insurance	-	-	-	-
Reserved for debt service	-	-	3,562,126	-
Reserved for encumbrances	190,723	860,857	-	5,785,901
Designated-subsequent year expenditures	117,100	11,161,800	-	12,547,341
Undesignated	-	22,454,036	-	16,990,373
<b>Total fund balance</b>	<b>307,823</b>	<b>34,476,693</b>	<b>3,562,126</b>	<b>35,323,615</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,134,114</b>	<b>\$ 38,730,775</b>	<b>\$ 3,618,250</b>	<b>\$ 37,007,124</b>

Notes on Exhibit A-8 are an integral part of this statement.



Proprietary Fund Type	Account Groups		Totals (Memorandum Only)	Component	Totals (Memorandum Only)
Internal Service	General Fixed Assets	General Long-term Debt	Primary Government	Units	Reporting Entity
\$ 60,951	\$ -	\$ -	\$ 4,269,516	\$ 13,282,015	\$ 17,551,531
1,733,122	-	-	61,362,237	10,740,479	72,102,716
33,806	-	-	11,334,379	2,712,723	14,047,102
-	-	-	2,009,759	387,149	2,396,908
-	-	-	4,045,078	131,131	4,176,209
-	-	-	-	357,724	357,724
-	-	-	-	4,592,166	4,592,166
-	-	-	297,173	100,782	397,955
-	-	-	-	1,281	1,281
-	56,361,344	-	56,361,344	17,986,526	74,347,870
-	-	3,562,126	3,562,126	-	3,562,126
-	-	30,657,067	30,657,067	689,879	31,346,946
<u>\$ 1,827,879</u>	<u>\$ 56,361,344</u>	<u>\$ 34,219,193</u>	<u>\$ 173,898,679</u>	<u>\$ 50,981,855</u>	<u>\$ 224,880,534</u>
\$ 152,301	\$ -	\$ -	\$ 3,704,934	\$ 2,173,845	\$ 5,878,779
-	-	-	327,503	-	327,503
31,119	-	-	3,914,865	261,344	4,176,209
-	-	-	56,124	-	56,124
-	-	-	-	883,858	883,858
-	-	-	-	18,249	18,249
-	-	-	-	2,270,129	2,270,129
1,679,171	-	-	1,679,171	-	1,679,171
-	-	34,219,193	34,219,193	1,103,441	35,322,634
<u>1,862,591</u>	<u>-</u>	<u>34,219,193</u>	<u>43,901,790</u>	<u>6,710,866</u>	<u>50,612,656</u>
-	56,361,344	-	56,361,344	11,956,419	68,317,763
-	-	-	-	81,534	81,534
-	-	-	-	578,208	578,208
-	-	-	-	199,640	199,640
( 34,712)	-	-	( 34,712)	18,134,961	18,100,249
-	-	-	-	242,307	242,307
-	-	-	3,562,126	-	3,562,126
-	-	-	6,837,481	-	6,837,481
-	-	-	23,826,241	183,024	24,009,265
-	-	-	39,444,409	12,894,896	52,339,305
<u>( 34,712)</u>	<u>56,361,344</u>	<u>-</u>	<u>129,996,889</u>	<u>44,270,989</u>	<u>174,267,878</u>
<u>\$ 1,827,879</u>	<u>\$ 56,361,344</u>	<u>\$ 34,219,193</u>	<u>\$ 173,898,679</u>	<u>\$ 50,981,855</u>	<u>\$ 224,880,534</u>

Notes on Exhibit A-8 are an integral part of this statement.

# PARISH OF ASCENSION ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2002

	General	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)		Component Units	Totals (Memorandum Only) Reporting Entity
					Primary Government			
<b>REVENUES</b>								
Taxes	\$ 1,221,548	\$ 28,718,999	-	-	\$ 29,940,547	\$	11,204,260	\$ 41,144,807
Licenses and permits	1,478,512	-	-	-	1,478,512	-	-	1,478,512
Intergovernmental	917,093	3,768,248	-	2,780,358	7,465,699	3,560,038	3,560,038	11,025,737
Charges for services	-	104,989	-	-	104,989	6,546,417	6,546,417	6,651,406
Fines and forfeitures	-	78,770	-	-	78,770	1,716,218	1,716,218	1,794,988
Miscellaneous	89,518	1,416,754	151,472	1,245,993	2,903,737	770,989	770,989	3,674,726
Total revenues	3,706,671	34,087,760	151,472	4,026,351	41,972,254	23,797,922	23,797,922	65,770,176
<b>EXPENDITURES</b>								
General government	5,551,268	1,654,225	-	-	7,205,493	7,283,296	7,283,296	14,488,789
Public safety	605,416	2,882,134	-	-	3,487,550	15,459,306	15,459,306	18,946,856
Public works	-	10,736,430	-	-	10,736,430	-	-	10,736,430
Health and welfare	759,979	3,304,341	-	-	4,064,320	-	-	4,064,320
Culture and recreation	79,023	3,912,154	-	-	3,991,177	17,734	17,734	4,008,911
Intergovernmental	-	124,842	-	-	124,842	-	-	124,842
Debt service	-	72,336	3,945,082	-	4,017,418	-	-	4,017,418
Capital projects	-	-	-	13,965,088	13,965,088	-	-	13,965,088
Total expenditures	6,995,686	22,686,462	3,945,082	13,965,088	47,592,318	22,760,336	22,760,336	70,352,654
Excess (deficiency) of revenues over expenditures	(3,289,015)	11,401,298	(3,793,610)	(9,938,737)	(5,620,064)	1,037,586	1,037,586	(4,582,478)

<b>OTHER FINANCING SOURCES (USES)</b>									
Operating transfers in	4,702,400	7,890,978	3,993,700	7,597,326	24,184,404	303,500	24,487,904		
Operating transfers out	(1,762,668)	(23,899,611)	(120,947)	-	(25,783,226)	(115,561)	(25,898,787)		
	<u>2,939,732</u>	<u>(16,008,633)</u>	<u>3,872,753</u>	<u>7,597,326</u>	<u>(1,598,822)</u>	<u>187,939</u>	<u>(1,410,883)</u>		
Total other financing sources (uses)									
Excess (deficiency) of revenues over expenditures and other sources (uses)	(349,283)	(4,607,335)	79,143	(2,341,411)	(7,218,886)	1,225,525	(5,993,361)		
<b>FUND BALANCE</b>									
Beginning of year	561,706	39,084,028	3,482,983	37,665,026	80,793,743	12,190,102	92,983,845		
Residual equity transfer	<u>95,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,400</u>	<u>(95,400)</u>	<u>-</u>		
End of year	<u>\$ 307,823</u>	<u>\$ 34,476,693</u>	<u>\$ 3,562,126</u>	<u>\$ 35,323,615</u>	<u>\$ 73,670,257</u>	<u>\$ 13,320,227</u>	<u>\$ 86,990,484</u>		

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
GENERAL, SPECIAL REVENUE, DEBT SERVICE AND  
CAPITAL PROJECTS FUND TYPES**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**

	<u>General</u>			<u>Special Revenue</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
<b>REVENUES</b>						
Taxes	\$ 1,343,700	\$ 1,221,548	\$ (122,152)	\$ 28,659,010	\$ 28,718,999	\$ 59,989
Licenses and permits	1,466,700	1,478,512	11,812	-	-	-
Intergovernmental	1,416,000	917,093	(498,907)	4,134,204	3,768,248	(365,956)
Charges for services	-	-	-	90,500	104,989	14,489
Fines and forfeitures	-	-	-	78,500	78,770	270
Miscellaneous	87,900	89,518	1,618	1,592,300	1,416,754	(175,546)
Total revenues	<u>4,314,300</u>	<u>3,706,671</u>	<u>(607,629)</u>	<u>34,554,514</u>	<u>34,087,760</u>	<u>(466,754)</u>
<b>EXPENDITURES</b>						
General government	5,853,100	5,551,268	301,832	2,074,500	1,654,225	420,275
Public safety	651,600	605,416	46,184	3,221,600	2,882,134	339,466
Public works	-	-	-	13,633,850	10,736,430	2,897,420
Health and welfare	1,323,700	759,979	563,721	3,606,900	3,304,341	302,559
Culture and recreation	80,300	79,023	1,277	5,432,447	3,912,154	(1,520,293)
Intergovernmental	-	-	-	101,000	124,842	(23,842)
Debt service	-	-	-	72,300	72,336	(36)
Capital projects	-	-	-	-	-	-
Total expenditures	<u>7,908,700</u>	<u>6,995,686</u>	<u>913,014</u>	<u>28,142,597</u>	<u>22,686,462</u>	<u>5,456,135</u>
Excess (deficiency) of revenues over expenditures	<u>(3,594,400)</u>	<u>(3,289,015)</u>	<u>305,385</u>	<u>6,411,917</u>	<u>11,401,298</u>	<u>4,989,381</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	4,922,400	4,702,400	(220,000)	8,648,400	7,890,978	(757,422)
Operating transfers out	<u>(1,771,500)</u>	<u>(1,762,668)</u>	<u>8,832</u>	<u>(24,779,300)</u>	<u>(23,899,611)</u>	<u>879,689</u>
Total other financing sources (uses)	<u>3,150,900</u>	<u>2,939,732</u>	<u>(211,168)</u>	<u>(16,130,900)</u>	<u>(16,008,633)</u>	<u>122,267</u>
Excess of revenues over expenditures and other financing sources (uses)	<u>\$ (443,500)</u>	<u>(349,283)</u>	<u>\$ 94,217</u>	<u>\$ (9,718,983)</u>	<u>(4,607,335)</u>	<u>\$ 5,111,648</u>
<b>FUND BALANCE</b>						
Beginning of year		561,706			39,084,028	
Residual equity transfer from Criminal Court Fund		<u>95,400</u>			<u>-</u>	
End of year		<u>\$ 307,823</u>			<u>\$ 34,476,693</u>	

Notes on Exhibit A-8 are an integral part of this statement.



Debt Service			Capital Projects		
Budget	Actual	Variance - favorable (unfavorable)	Budget	Actual	Variance - favorable (unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	3,363,600	2,780,358	(583,242)
-	-	-	-	-	-
-	-	-	-	-	-
225,070	151,472	(73,598)	1,447,100	1,245,993	(201,107)
225,070	151,472	(73,598)	4,810,700	4,026,351	(784,349)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,066,800	3,945,082	121,718	-	-	-
-	-	-	27,167,900	13,965,088	13,202,812
4,066,800	3,945,082	121,718	27,167,900	13,965,088	13,202,812
(3,841,730)	(3,793,610)	48,120	(22,357,200)	(9,938,737)	12,418,463
3,993,700	3,993,700	-	7,537,600	7,597,326	59,726
(152,000)	(120,947)	31,053	-	-	-
3,841,700	3,872,753	31,053	7,537,600	7,597,326	59,726
\$ (30)	79,143	\$ 79,173	\$ (14,819,600)	(2,341,411)	\$ 12,478,189
	3,482,983			37,665,026	
	-			-	
	\$ 3,562,126			\$ 35,323,615	

**PARISH OF ASCENSION**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED**  
**COMPONENT UNITS**

**COMBINED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**

For the year ended December 31, 2002

	Internal Service	Component Units	Totals (Memorandum Only) 2002
<b>OPERATING REVENUES</b>			
Charges for services	\$ 1,074,095	\$ 326,579	\$ 1,400,674
Patient revenue, net	-	12,012,191	12,012,191
Interest, net	37,528	-	37,528
Total operating revenues	<u>1,111,623</u>	<u>12,338,770</u>	<u>13,450,393</u>
<b>OPERATING EXPENSES</b>			
Cost of water	-	154,060	154,060
Depreciation	-	581,475	581,475
Maintenance	994,426	62,078	1,056,504
Professional services	123,020	12,904	135,924
Management fees	-	67,325	67,325
Insurance premiums	473,746	-	473,746
Insurance claims	1,144,782	-	1,144,782
Bad debts	-	1,861	1,861
Miscellaneous	-	16,631	16,631
Hospitals	-	13,478,943	13,478,943
Total operating expenses	<u>2,735,974</u>	<u>14,375,277</u>	<u>17,111,251</u>
Operating loss	<u>( 1,624,351)</u>	<u>( 2,036,507)</u>	<u>( 3,660,858)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Operating transfers in	1,392,910	-	1,392,910
Taxes	-	615,034	615,034
Interest, net	-	313,159	313,159
Grants	-	176,899	176,899
Miscellaneous	-	741	741
Other	-	109,777	109,777
Net nonoperating revenues	<u>1,392,910</u>	<u>1,215,610</u>	<u>2,608,520</u>
Net income (loss)	<u>( 231,441)</u>	<u>( 820,897)</u>	<u>( 1,052,338)</u>
<b>RETAINED EARNINGS</b>			
Beginning of year	<u>196,729</u>	<u>19,155,499</u>	<u>19,352,228</u>
End of year	<u>\$ ( 34,712)</u>	<u>\$ 18,334,601</u>	<u>\$ 18,299,889</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION**  
**ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS**  
**COMBINED STATEMENT OF CASH FLOWS**

For the year ended December 31, 2002

	<u>Internal Service</u>	<u>Component Units</u>	<u>Totals (Memorandum Only) 2002</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net income (loss)	\$ (231,441)	\$ (820,897)	\$ (1,052,338)
Adjustments of net income (loss):			
Depreciation	-	579,874	579,874
Loss on disposition of assets	-	1,604	1,604
Provision for bad debts	-	890,550	890,550
Change in operating assets and liabilities:			
Accounts receivable	23,804	(1,037,244)	(1,013,440)
Other assets	-	34,181	34,181
Inventory	-	(47,915)	(47,915)
Accounts payable and accrued liabilities	58,365	101,928	160,293
Payables from restricted assets	-	310	310
Estimated third-party payor settlements	704,271	2,433,684	3,137,955
Net cash provided by operating activities	<u>554,999</u>	<u>2,136,075</u>	<u>2,691,074</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Changes in certificates of deposit	-	(593,761)	(593,761)
Proceeds from sales/maturities of investments	-	657,000	657,000
Change in treasury notes	-	(1,975,912)	(1,975,912)
Cash invested in limited use assets	-	177,834	177,834
Increase in investments	(516,743)	-	(516,743)
Net cash used for investing activities	<u>(516,743)</u>	<u>(1,734,839)</u>	<u>(2,251,582)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of capital assets	-	(526,870)	(526,870)
Payment on long term debt	-	(126,625)	(126,625)
Capital contributed by customers and parish	-	2,300	2,300
Net cash used for capital and related financing activities	<u>-</u>	<u>(651,195)</u>	<u>(651,195)</u>
Net increase (decrease) in cash	38,256	(249,959)	(211,703)
<b>CASH</b>			
Beginning of period	<u>22,695</u>	<u>1,146,416</u>	<u>1,169,111</u>
End of period	<u>\$ 60,951</u>	<u>\$ 896,457</u>	<u>\$ 957,408</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**COMBINING BALANCE SHEET**

December 31, 2002

	District Attorney (1)	Sheriff (3)	Clerk of Court (3)	Assessor (1)	Parish Court (3)	Indigent Defender Board (5)	Criminal Court	Civic Center
<b>ASSETS</b>								
Cash and cash equivalents	\$ 1,170,004	\$ 7,308,073	\$ 2,488,102	\$ 81,598	\$ 224,407	\$ 161,872	\$ -	\$ -
Investments	-	-	1,400,000	1,100,707	-	-	156,086	1,235
Accounts receivable, net	1,938	498,920	149,119	40,095	-	-	-	8
Due from other governments	99,479	114,708	-	58,144	13,515	36,421	49,362	-
Due from other funds	49,067	-	59,497	-	-	-	22,567	-
Inventory	-	-	-	-	-	-	-	-
Restricted assets	-	416,963	-	-	-	-	-	-
Other assets	-	-	-	-	1,064	-	-	-
Prepaid insurance	-	-	-	-	-	-	-	-
Fixed assets	512,121	7,931,853	2,162,037	174,766	170,695	-	-	-
Amount to be provided for retirement of general long-term debt	-	641,928	47,951	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,832,609</b>	<b>\$ 16,912,445</b>	<b>\$ 6,306,706</b>	<b>\$ 1,455,310</b>	<b>\$ 409,681</b>	<b>\$ 198,293</b>	<b>\$ 228,015</b>	<b>\$ 1,243</b>
<b>LIABILITIES</b>								
Accounts payable and accrued liabilities	\$ 33,444	\$ 392,189	\$ 29,818	\$ 10,755	\$ 11,497	\$ 764	\$ 37,216	\$ 1,243
Due to other funds	49,067	-	59,497	-	-	-	95,400	-
Due to taxing bodies	-	883,858	-	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-	-	-	-
Unsettled deposits	-	-	2,240,794	-	-	-	-	-
Long - term payables	-	641,928	47,951	-	-	-	-	-
<b>Total liabilities</b>	<b>82,511</b>	<b>1,917,975</b>	<b>2,378,060</b>	<b>10,755</b>	<b>11,497</b>	<b>764</b>	<b>132,616</b>	<b>1,243</b>
<b>FUND BALANCE</b>								
Investment in general fixed assets	512,121	7,931,853	2,162,037	174,766	170,695	-	-	-
Contributed capital								
Customers	-	-	-	-	-	-	-	-
Federal, state and local grants	-	-	-	-	-	-	-	-
Retained earnings								
Unreserved	-	-	-	-	-	-	-	-
Fund balance								
Reserved for self-insurance	-	242,307	-	-	-	-	-	-
Designated - subsequent year expenditures	113,324	-	-	-	-	-	69,700	-
Undesignated	1,124,653	6,820,310	1,766,609	1,269,789	227,489	197,529	25,699	-
<b>Total fund balance</b>	<b>1,750,098</b>	<b>14,994,470</b>	<b>3,928,646</b>	<b>1,444,555</b>	<b>398,184</b>	<b>197,529</b>	<b>95,399</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,832,609</b>	<b>\$ 16,912,445</b>	<b>\$ 6,306,706</b>	<b>\$ 1,455,310</b>	<b>\$ 409,681</b>	<b>\$ 198,293</b>	<b>\$ 228,015</b>	<b>\$ 1,243</b>

(1) For the year ended December 31, 2001

(2) For the year ended March 31, 2002

(3) For the year ended June 30, 2002

(4) For the year ended August 31, 2002

(5) For the year ended December 31, 2000

Notes on Exhibit A-8 are an integral part of this statement.

Communication District (1)	Judicial Expense (1)	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks District No. 2 (1)	Sewerage District No. 6	Ascension Consolidated Utilities District No. 1 (4)	Totals
\$ 449,547	\$ 528,516	\$ 534,956	\$ 97,236	\$ 224,896	\$ 50	\$ 12,758	\$ 13,282,015
375,545	-	2,078,553	5,610,467	-	17,886	-	10,740,479
111,898	-	1,132,726	728,361	31,548	6,771	11,339	2,712,723
-	15,520	-	-	-	-	-	387,149
-	-	-	-	-	-	-	131,131
-	-	201,415	156,309	-	-	-	357,724
-	-	4,119,307	-	26,561	-	29,335	4,592,166
-	-	51,648	37,363	10,526	-	181	100,782
-	-	-	-	1,281	-	-	1,281
882,869	122,078	3,592,278	1,498,692	522,564	361,177	55,396	17,986,526
-	-	-	-	-	-	-	689,879
<u>\$ 1,819,859</u>	<u>\$ 666,114</u>	<u>\$11,710,883</u>	<u>\$ 8,128,428</u>	<u>\$ 817,376</u>	<u>\$ 385,884</u>	<u>\$ 109,009</u>	<u>\$ 50,981,855</u>
\$ 5,872	\$ 12,336	\$ 1,391,969	\$ 221,448	\$ 11,626	\$ 1,670	\$ 11,998	\$ 2,173,845
-	-	-	-	-	57,380	-	261,344
-	-	-	-	-	-	-	883,858
-	-	-	-	18,249	-	-	18,249
-	-	-	-	-	-	29,335	2,270,129
-	-	-	-	329,385	-	84,177	1,103,441
<u>5,872</u>	<u>12,336</u>	<u>1,391,969</u>	<u>221,448</u>	<u>359,260</u>	<u>59,050</u>	<u>125,510</u>	<u>6,710,866</u>
882,869	122,078	-	-	-	-	-	11,956,419
-	-	-	-	53,867	-	27,667	81,534
-	-	-	-	190,350	387,858	-	578,208
-	-	10,318,914	7,906,980	213,899	( 61,024)	( 44,168)	18,334,601
-	-	-	-	-	-	-	242,307
-	-	-	-	-	-	-	183,024
931,118	531,700	-	-	-	-	-	12,894,896
<u>1,813,987</u>	<u>653,778</u>	<u>10,318,914</u>	<u>7,906,980</u>	<u>458,116</u>	<u>326,834</u>	<u>( 16,501)</u>	<u>44,270,989</u>
<u>\$ 1,819,859</u>	<u>\$ 666,114</u>	<u>\$11,710,883</u>	<u>\$ 8,128,428</u>	<u>\$ 817,376</u>	<u>\$ 385,884</u>	<u>\$ 109,009</u>	<u>\$ 50,981,855</u>



**PARISH OF ASCENSION**  
**ALL DISCRETELY PRESENTED GOVERNMENTAL FUND TYPE**  
**COMPONENT UNITS**

**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2002

	<u>District Attorney (1)</u>	<u>Sheriff (3)</u>	<u>Clerk of Court (3)</u>	<u>Assessor (1)</u>
<b>REVENUES</b>				
Taxes	\$ -	\$ 11,204,260	\$ -	\$ -
Intergovernmental	1,209,806	1,494,560	-	811,403
Charges for services	663,236	2,598,261	2,475,987	-
Fines and forfeitures	586,416	-	-	-
Miscellaneous	81,170	141,411	288,201	81,772
	<u>2,540,628</u>	<u>15,438,492</u>	<u>2,764,188</u>	<u>893,175</u>
<b>EXPENDITURES</b>				
General government	2,394,347	-	2,277,060	849,260
Public safety	-	15,459,306	-	-
Culture and recreation	-	-	-	-
	<u>2,394,347</u>	<u>15,459,306</u>	<u>2,277,060</u>	<u>849,260</u>
Excess (deficiency) of revenues over expenditures	<u>146,281</u>	<u>( 20,814)</u>	<u>487,128</u>	<u>43,915</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	-	-	-	-
Recreation Fund	-	-	-	-
Operating transfers out				
Other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	146,281	( 20,814)	487,128	43,915
<b>FUND BALANCE</b>				
Beginning of year	1,091,696	7,083,431	1,279,481	1,225,874
Residual equity transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
End of year	<u>\$ 1,237,977</u>	<u>\$ 7,062,617</u>	<u>\$ 1,766,609</u>	<u>\$ 1,269,789</u>

(1) For the year ended December 31, 2001

(2) For the year ended March 31, 2002 (not used)

(3) For the year ended June 30, 2002

(4) For the year ended August 31, 2002 (not used)

(5) For the year ended December 31, 2000

<u>Parish Court (3)</u>	<u>Indigent Defender Board (5)</u>	<u>Criminal Court</u>	<u>Civic Center</u>	<u>Communication District (1)</u>	<u>Judicial Expense (1)</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,204,260
-	-	-	-	-	44,269	3,560,038
-	-	-	15,940	644,235	148,758	6,546,417
186,735	406,624	536,443	-	-	-	1,716,218
3,032	-	119,792	11,085	23,517	21,009	770,989
<u>189,767</u>	<u>406,624</u>	<u>656,235</u>	<u>27,025</u>	<u>667,752</u>	<u>214,036</u>	<u>23,797,922</u>
167,804	448,813	789,570	-	232,195	124,247	7,283,296
-	-	-	-	-	-	15,459,306
-	-	-	17,734	-	-	17,734
<u>167,804</u>	<u>448,813</u>	<u>789,570</u>	<u>17,734</u>	<u>232,195</u>	<u>124,247</u>	<u>22,760,336</u>
<u>21,963</u>	<u>( 42,189)</u>	<u>( 133,335)</u>	<u>9,291</u>	<u>435,557</u>	<u>89,789</u>	<u>1,037,586</u>
-	-	270,800	-	-	-	270,800
-	-	-	32,700	-	-	32,700
-	-	( 36,600)	( 60,987)	-	( 17,974)	( 115,561)
-	-	234,200	( 28,287)	-	( 17,974)	187,939
21,963	( 42,189)	100,865	( 18,996)	435,557	71,815	1,225,525
205,526	239,718	89,934	18,996	495,561	459,885	12,190,102
-	-	( 95,400)	-	-	-	( 95,400)
<u>\$ 227,489</u>	<u>\$ 197,529</u>	<u>\$ 95,399</u>	<u>\$ -</u>	<u>\$ 931,118</u>	<u>\$ 531,700</u>	<u>\$ 13,320,227</u>

**PARISH OF ASCENSION**  
**ALL DISCRETELY PRESENTED PROPRIETARY FUND TYPE COMPONENT UNITS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS (ACCUMULATED DEFICIT)**

For the year ended December 31, 2002

	East Ascension Hospital (2)	West Ascension Hospital (4)	Waterworks District No. 2 (1)	Ascension Consolidated Utilities District No. 1 (4)	Sewerage District No. 6	Totals
<b>OPERATING REVENUES</b>						
Charges for services	\$ -	\$ -	\$ 184,570	\$ 98,516	\$ 43,493	\$ 326,579
Patient revenue, net	8,496,697	3,515,494	-	-	-	12,012,191
Total operating revenues	8,496,697	3,515,494	184,570	98,516	43,493	12,338,770
<b>OPERATING EXPENSES</b>						
Cost of water	-	-	76,612	77,448	-	154,060
Depreciation	398,496	143,688	14,878	4,347	20,066	581,475
Maintenance	-	-	4,638	-	57,440	62,078
Professional services	-	-	6,539	6,365	-	12,904
Management fees	-	-	46,679	20,646	-	67,325
Bad debts	-	-	1,861	-	-	1,861
Miscellaneous	-	-	8,410	1,890	6,331	16,631
Hospitals	9,264,615	4,214,328	-	-	-	13,478,943
Total operating expenses	9,663,111	4,358,016	159,617	110,696	83,837	14,375,267
Operating (loss)	( 1,166,414)	( 842,522)	24,953	( 12,180)	( 40,344)	( 2,036,507)
<b>NONOPERATING REVENUES (EXPENSES)</b>						
Taxes	57	614,977	-	-	-	615,034
Interest, net	14,312	310,756	( 12,935)	348	678	313,159
Grants	176,899	-	-	-	-	176,899
Miscellaneous	-	-	2,241	( 1,500)	-	741
Other	109,777	-	-	-	-	109,777
Net nonoperating revenues (expenses)	301,045	925,733	( 10,694)	( 1,152)	678	1,215,610
Net income (loss) transferred to retained earnings	( 865,369)	83,211	14,259	( 13,332)	( 39,666)	( 820,897)
Accumulated deficit from consolidation of districts	-	-	-	( 30,836)	-	( 30,836)
<b>RETAINED EARNINGS (ACCUMULATED DEFICIT)</b>						
Beginning of year	11,184,283	7,823,770	199,640	-	( 21,358)	19,186,335
End of year	\$ 10,318,914	\$ 7,906,981	\$ 213,899	\$ ( 44,168)	\$ ( 61,024)	\$ 18,334,602

(1) For the year ended December 31, 2001

(2) For the year ended March 31, 2002

(3) For the year ended June 30, 2002 (not used)

(4) For the year ended August 31, 2002

(5) For the year ended December 31, 2000 (not used)

Notes on Exhibit A-8 are an integral part of this statement.

## PARISH OF ASCENSION

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### STATEMENT PRESENTATION

The Ascension Parish Council (the Council) is the governing authority for Ascension Parish (the Parish) and is a political subdivision of the State of Louisiana. The Council, under the provisions of the Ascension Parish Home Rule Charter, which was effective January 1, 1994, enacts ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, public safety, and health services.

The accompanying financial statements conform, except where otherwise noted, to generally accepted accounting principles (GAAP) applicable to government units.

##### REPORTING ENTITY

The financial reporting entity consists of (1) the primary government (all funds under the auspices of the Parish President and the Parish of Ascension), (2) organizations for which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14, *the Financial Reporting Entity*, established criteria for determining which component units should be considered part of the Parish of Ascension for financial reporting purposes. The basic criteria are as follows:

- o Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
- o Whether the Parish governing authority (Ascension Parish Council and/or Parish President) appoints a majority of board members of the potential component unit.
- o Fiscal interdependency between the Parish and the potential component unit.
- o Imposition of will by the Parish on the potential component unit.
- o Financial benefit/burden relationship between the Parish and the potential component unit.

Based on the previous criteria, Ascension Parish management has included the following component units in the financial reporting entity:

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Blended Component Units**

The following component units are reported as part of the primary government in the general-purpose financial statements of the Parish of Ascension.

**East and West Ascension Drainage Districts No. 1**

The East and West Ascension Drainage Districts provide maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes. The fiscal year for the Districts is the calendar year.

**Health Unit**

The Health Unit operates the Parish Health Unit. Financing is provided primarily by ad valorem taxes and state revenue sharing. The fiscal year for the Health Unit is the calendar year.

**Mental Health Unit**

The Mental Health Unit provides that portion of the operations of the Parish mental health center not provided by the State of Louisiana, Department of Health and Human Resources, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing. The fiscal year for the Mental Health Unit is the calendar year.

**Fire Protection Districts No. 1 and No. 2**

The Fire Protection Districts No. 1 and No. 2 offers maintenance and operation of a fire protection system consisting of 12 fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville, Fifth Ward, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. Financing is provided by sales and use tax funds which are allocated among the service units. The fiscal year for the Districts is the calendar year.

**Recreation Commission**

The Recreation Commission provides recreational activities for the Parish. The Commission is funded primarily by an annual budgetary dedication of six and two-thirds percent of the one-percent parish wide sales tax. The fiscal year for the Commission is the calendar year.

**Tourist Commission**

The Commission promotes local tourism. The Tourist Commission receives sales taxes on the room rentals of hotels and motels. The fiscal year for the Commission is the calendar year.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Blended Component Units (Continued)**

**Ascension Parish Library**

The Library provides citizens of the Parish access to library materials, books, magazines, records, and films. It is used to account for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The fiscal year for the Library is the calendar year.

**Discrete Component Units**

Funding for the following state constitutionally defined parish officials is included in the Parish General Fund. These officials, however, have certain statutorily defined sources of funds for their own operating and/or capital budget discretion. These funds have been discretely presented in the Parish general-purpose financial statements.

District Attorney of the Twenty-Third Judicial District (for the year ended December 31, 2001.)

Twenty-Third Judicial District Indigent Defender Board (for the year ended December 31, 2000, a biennial audit.)

The following agencies are also reported in the component units columns of the general-purpose financial statements:

**Ascension Parish Sheriff**

The Sheriff, an elected official as defined in the Louisiana State Constitution, is a legally separate entity. The Parish provides funding for the Sheriff's facilities and equipment including the correctional institution (Ascension Parish Jail). The Sheriff's financial statements for the year ended June 30, 2002, are included in this report.

**Ascension Parish Clerk of Court**

The Ascension Parish Clerk of Court is a legally separate parish entity established by the State Constitution. The Parish governing authority (Ascension Parish Council) is required by statute to fund certain equipment, facilities, and binding of permanent records in the office of the Clerk of Court. The Clerk's office provides its own operating budget funds from fees and charges. The Clerk of Court's financial statements for the year ended June 30, 2002, are presented in this report.

**Ascension Parish Assessor**

The Parish Assessor, an elected official provided for by the Louisiana State Constitution, is a legally separate entity that levies its own property tax. Fiscal interdependency exists between the Parish and the Assessor only in that the Parish is required by state statute to provide the Assessor office facilities. The Assessor's financial statements for the year ended December 31, 2001, are presented in this report.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Discrete Component Units (Continued)**

**Ascension Parish Communication District**

The Communication District is a legally separate entity. The Parish appoints all members to the District's Board of Commissioners. The District's financial statements for the year ended December 31, 2001, are presented in this report.

**Parish Court for the Parish of Ascension Judicial Expense Fund**

The Parish Court for the Parish of Ascension Judicial Expense Fund is a legally separate entity established under state statutes. The Parish Court's financial statements for the year ended June 30, 2002, are presented in this report.

**Twenty-Third Judicial District Judicial Expense Fund**

The Twenty-Third Judicial District Judicial Expense Fund was established in 1995 under Act No. 435 which was amended to Title 13 of the Louisiana Revised Statutes of 1950. The Expense Fund was established for the purpose of paying expenses for the Court deemed necessary by the Judges for efficient operations of the court. The Expense Fund's financial statements for the year ended December 31, 2001, are presented in this report.

**Sewerage District No. 6 of Ascension Parish**

The Sewerage District is a legally separate entity. The Parish has advanced funds for serving debt issued by the District; therefore, the District has recorded amounts due to the Parish. The Parish of Ascension has secured the necessary operating permit and is actively operating the sewer system.

**Related Organizations**

The following entities were established pursuant to state statutes for various public purposes within Ascension Parish. The Council appoints and removes the board members of each respective agency. Each agency is fiscally independent from the Parish, issues its debt, approves its budgets, and sets its rates and charges. The primary government has no authority to designate management, or approve or modify rates. The Parish is not obligated for the debt issues of these agencies. Each of these component units is listed below along with its fiscal year end.

East Ascension Hospital Service District	March 31, 2002
West Ascension Hospital Service District	August 31, 2002
Ascension Parish Water Works District No. 2	December 31, 2001
Ascension Consolidated Utilities District No. 1	August 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**REPORTING ENTITY (CONTINUED)**

**Related Organizations (Continued)**

Complete financial statements of the Parish component units can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, P. O. Box 94937, Baton Rouge, LA 70804-9397 or at the following administrative offices:

District Attorney  
P. O. Box 279  
Napoleonville, LA 70390

Ascension Parish Sheriff  
P. O. Box 268  
Donaldsonville, LA 70346

Ascension Parish Clerk of Court  
P. O. 192  
Donaldsonville, LA 70346

Ascension Parish Assessor  
P. O. Box 544  
Donaldsonville, LA 70346

Ascension Parish Court  
P. O. Box 1910  
Gonzales, LA 70737

Twenty-Third Judicial District Indigent Defender  
828 South Irma Blvd.  
Gonzales, LA 70737

Twenty-Third District Judicial Expense Fund  
828 South Irma Blvd.  
Gonzales, LA 70737

Ascension Parish Communication District  
P. O. Box 268  
Donaldsonville, LA 70346

East Ascension Hospital Service District  
615 East Worthey Road  
Gonzales, LA 70737

West Ascension Hospital Service District  
P. O. Box 186  
Donaldsonville, LA 70346

Ascension Consolidated Utilities District No. 1  
P. O. Box 6  
White Castle, LA 70788

Ascension Parish Water Works District No. 2  
P. O. Box 6  
White Castle, LA 70788

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**FUND ACCOUNTING**

The accounts of the Parish are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The various funds and account groups of the primary government presented in the financial statements are described as follows:

**Governmental Fund Types**

Governmental funds are those through which most governmental functions of the Parish are financed. The acquisition, use, and balances of expendable financial resources and related liabilities of the Parish are accounted for through governmental funds. Measurement is focused upon determining changes in financial position, rather than net income. The following are the governmental fund types of the Parish:

***General Fund*** - The General Fund is the general operating fund of the Parish. It is used to account for all financial resources except those required to be accounted for in another fund.

***Special Revenue Funds*** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Additionally, the general fund of each component unit is reported as a special revenue fund.

***Debt Service Funds*** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

***Capital Projects Funds*** - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

**Proprietary Fund Types**

***Enterprise Funds*** - Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**FUND ACCOUNTING (CONTINUED)**

*Internal Service Funds* - Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

The proprietary fund types of the primary government consist of a partial self-insurance program, a dental insurance program, and maintenance program accounted for as internal service funds.

**Account Groups**

Account groups are used to establish accounting control and accountability for the Parish's fixed assets and general long-term debt. The following are the account groups of the Parish:

*General Fixed Assets Account Group* - This group of accounts represents a summary of the fixed assets of the Parish. Capital expenditures are recorded as expenditures in the governmental fund types at the time of purchase and are subsequently recorded, at cost, for control purposes, in the general fixed assets account group.

In accordance with generally accepted accounting principles for governmental entities, depreciation is not recorded on general fixed assets.

*General Long-Term Debt Account Group* - This group of accounts represents a summary of the long-term debt of the Parish.

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

Governmental funds are accounted for using the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Nonexchange transaction revenue is recorded using the accrual basis or are recognized in the accounting period when the revenue is earned, except ad valorem tax revenue, which is recognized on the modified accrual basis as described above. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due.

The modified accrual basis of accounting as applied to the major sources of revenue is as follows:

Ad valorem taxes (which is based on population and homesteads in the Parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15th of each year, and become delinquent after December 31st. The taxes are generally collected in December of the current year and January and February of the following year.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BASIS OF ACCOUNTING (CONTINUED)**

Sales taxes are recorded when in the possession of the intermediary collecting agent and are recognized as revenue at that time.

Federal and state aid and grants are recorded as revenue when the Parish is entitled to the funds, generally corresponding to when grant related costs are incurred by the Parish.

Interest income on investments is recorded when investments mature and income is received.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting and apply all applicable FASB pronouncements in accounting and reporting for its proprietary operations. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

**ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation, prepaid insurance, deferred revenue and claims payable.

**BUDGET POLICY AND BUDGETARY ACCOUNTING**

The Home Rule Charter for the Parish outlines procedures for adopting a budget for funds of the primary government.

1. No later than seventy-five days prior to the beginning of the fiscal year, the President is to submit detailed operating and capital budgets for all funds. The budgets submitted are to be balanced.
2. The Parish Council may amend the budget, except that the debt service shall not be reduced below the amount necessary to service the debt nor shall a fund deficit be created.
3. The Parish Council shall publish the budget summary at least ten days prior to conducting a public hearing.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**BUDGET POLICY AND BUDGETARY ACCOUNTING (CONTINUED)**

4. The Parish Council is to adopt the budget not less than thirty days before the commencement of the applicable fiscal year.
5. Once adopted, the President is able to transfer part or all of any appropriation within a department of a fund; however, the authority for other budget amendments resides with the Parish Council.

The budgets are to be prepared consistent with the accounting method used for the applicable fund and are amended periodically for changes in projected activity. At the end of each fiscal year, unexpended appropriations automatically lapse.

The portion of unreserved fund balance of individual funds designated for subsequent year's expenditures represents the extent to which the fund balance is used to balance the subsequent year's operating budget of that fund, as reflected in the legally adopted budget.

**ENCUMBRANCES**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the General Fund, certain Special Revenue and Capital Project Funds. For budgetary purposes appropriations lapse at fiscal year end except for that portion related to encumbered amounts. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

**CASH, CASH EQUIVALENTS, AND INVESTMENTS**

Cash and cash equivalents for the primary government includes cash accounts for payroll, Section 8, escrow account, Office of Emergency Preparedness, Sales and Use Tax District No. 2, funds related to Louisiana Community Development Block and Federal Emergency Management grants, and each individual fund's share of the consolidated cash account.

A consolidated bank account has been established for the primary government into which substantially all monies are deposited and from which most disbursements are made. In addition, investment purchases are charged and maturities are deposited to the consolidated bank account. The purpose of the consolidation of bank accounts was to provide administrative efficiency and to maximize investment earnings. The accounts entitled "Cash and Cash Equivalents" and "Investments" are therefore composed of a fund's pro rata share of the cash balance in the consolidated cash account plus its pro rata share of investments made through the investment of excess cash. Each fund shares in the investment earnings according to its average cash, cash equivalent, and investments balance, prorated among funds.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)**

The investment policies of the Parish are governed by state statutes and an adopted Council Investment Policy that includes depository and custodial contract provisions. Under the provisions of the Parish's investment policy, the Parish Treasurer is authorized to invest Parish funds in accordance with L.R.S. 39:1211-1245 and 33:2955 which allow, but are not limited to the following investment vehicles: United States Treasury Bonds, Treasury Notes, Treasury Bills, and fully collateralized interest bearing checking accounts and certificates of deposit. Other investment policy provisions require depositories to insure or collateralize all deposits in accordance with state law and require securities collateralizing deposits to be held by an independent third party with whom the Parish has a custodial agreement. Investment policies of the Parish discrete component units can be found in the individual component unit audit reports.

For purposes of the Statement of Cash Flows, cash equivalents for each fund include demand deposit account balances, and certificates of deposit and U.S. government securities with original maturities of three months or less. Cash equivalent policies of the Parish's discrete component units can be found in the individual component unit audit reports.

Investments, which include time certificates of deposit and U.S. government securities, with maturities of less than one year from date of purchase are stated at cost. Investments with maturities in excess of one year from date of purchase are stated at cost, which approximates fair market value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

**SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet and result primarily from participation in the consolidated cash account.

**INVENTORIES**

In the primary government's governmental fund types, inventories of supplies are recorded as expenditures at the time of purchase.

Information concerning inventory for the Parish's discretely presented component units can be found in the separately issued financial statements of each component unit

**BAD DEBTS**

Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts through the use of an allowance account or charged off at the time information becomes available which would indicate that the particular receivable is not collectible. In governmental fund types, the uncollectible amount is charged directly to the revenue reported. On the other hand, in proprietary fund types, the uncollectible amount is recognized as a bad debt expense.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**FIXED ASSETS AND DEPRECIATION**

Fixed assets used in governmental fund type operations (general fixed assets) of the primary government are accounted for in the general fixed assets account group, and are recorded as expenditures in the governmental fund types when purchased. All fixed assets have been valued at cost.

Fixed assets consisting of improvements (other than buildings), such as roads, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, have not been capitalized. Such assets are normally immovable and of value only to the Parish. Therefore, the purpose of stewardship for such capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets, nor has interest been capitalized.

Proprietary component unit fixed assets are depreciated using the straight-line method. Estimated useful lives, in years, for depreciable assets are as follows:

Buildings and improvements	20 - 50 years
Equipment	5 - 20 years

**LONG-TERM DEBT**

Long-term liabilities that are financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

Sales tax revenue bonds are secured by sales tax revenues. Payment of such debt is provided by sales tax revenue transferred to the appropriate debt service fund.

General obligation bonds are repaid from property taxes. These property taxes are shown as revenues in each general obligation bond debt service fund.

**RESERVES AND DESIGNATIONS OF EQUITY**

Some portions of fund balance and/or retained earnings are reserved to indicate that a portion of equity is legally restricted to a specific future use and is not available for appropriation or expenditure.

Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. However, some designations have been legally authorized, such as the following: (a) "Designated for subsequent years' expenditures" is that portion of fund balance which has been earmarked to fund the following years' budgets, and (b) other designations are made for specific indicated purposes included in the title.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**TRANSFERS**

Advances between funds which are not expected to be repaid are accounted for as transfers and are included in the budgets of such funds. In those cases where repayment is expected, the advances are accounted for through the various interfund accounts.

**COMPENSATED ABSENCES**

All Parish primary government regular employees, excluding Ascension Parish Library personnel, earn vacation leave in varying amounts according to the employee's number of years of continuous service up to a maximum of forty-five days. Vacation is payable upon resignation or retirement at the employee's current rate of pay.

All Parish primary government, excluding Ascension Parish Library personnel, employees earn twelve days of sick leave per year. Sick leave is payable only upon retirement and only up to a maximum of 60 days.

Parish employees of certain job classifications may accrue compensatory time in lieu of overtime payment. Compensatory leave is accumulated without time limitations but must be taken within one year of earning the leave. Compensatory leave is paid by the Parish upon termination, resignation, retirement or death.

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded the following liabilities as of December 31, 2000, for certain salary-related benefits associated with the payment of compensated absences:

1. Accrued vacation for each employee is valued at the employee's current rate of pay.
2. No sick leave is recorded in the financial statements for active employees since the amount applicable under GASB Statement No. 16 is immaterial.
3. Compensatory leave, based on the employee's current rate of pay, is not recorded in the financial statements since the amount is immaterial.

In governmental funds, the total liability as stated above is included in the General Long-Term Debt Account Group. Accrued vacation, and related benefits will be paid from future years' resources.

Details of the compensated absences liability for the Parish discrete component units and the Ascension Parish Library, a blended component unit, can be found in the separately issued financial reports of each component unit.



**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**INSURANCE**

The primary government is partially self-insured for automobile, general, products and property liability claims on the first \$100,000 per occurrence, not to exceed \$600,000 in the aggregate. The Parish is also partially self-insured for all worker's compensation claims on the first \$200,000 per occurrence, not to exceed \$1,000,000 in the aggregate for a two year period. Reinsurance for losses in excess of self-insured amounts is carried by the Parish of Ascension. Estimated losses on claims are charged to expense in the period in which the loss is estimable. The Parish of Ascension utilizes an internal service fund to account for the transactions related to these self-insurance programs.

**TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**RECLASSIFICATIONS**

Certain amounts in the December 31, 2001 financial statements have been reclassified to conform to the December 31, 2002 financial statement presentation.

**NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The Parish maintains a consolidated cash management pool that is used by all funds except Sales and Use Tax District No. 2 Fund, Section 8, and debt service funds. Each fund type's portion of the consolidated cash pool and the account balance of each fund type with a separate bank account are displayed on the combined balance sheet as "Cash and Cash Equivalents" or "Investments."

**Deposits**

At December 31, 2002, the carrying amount of the Primary Government's deposits (including demand deposit accounts and certificates of deposit) was \$11,543,254 and the bank balance was \$12,398,132. The bank balance is secured by federal depository insurance and collateral held by the Parish's agent in the Parish's name.

Certificates of deposit with an original maturity of 90 days or more totaling \$7,780,259 are classified on the combined balance sheet as "Investments."

**Investments**

The Parish's investments are U.S. Treasury Bills and Treasury Notes as well as obligations of U.S. Government Agencies. At December 31, 2002, the investments in U.S. Treasury and Agency obligations totaled \$54,085,549.

**NOTE 2 - CASH, CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)**

**Cash, Cash Equivalents and Investments Summary**

The following is a reconciliation of the carrying amount of deposits and investments to "Cash and Cash Equivalents" and "Investments" for the Primary Government on the combined balance sheet.

Cash and cash equivalents:	
Deposits	\$ 3,762,995
Investments	503,571
Cash on hand	<u>2,950</u>
Total cash and cash equivalents	<u>4,269,516</u>
Investments:	
Certificates of deposit	7,780,259
Investments (U.S. Treasury Notes, Bonds and Bills)	<u>53,581,978</u>
Total investments	<u>61,362,237</u>
Total	<u>\$ 65,631,753</u>

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS**

Accounts receivable at December 31, 2002, were as follows:

**Primary Government**

Ad valorem taxes	\$ 8,976,657
Sales and use taxes	1,701,518
Licenses fees	6,685
Assessment fees	76,665
Other	<u>572,854</u>
Total primary government	<u>11,334,379</u>

**Component Units**

Third-party payors	147,440
Patient accounts receivable	3,203,211
Fees, charges, and commissions	134,504
Sales and use tax	440,093
Water fees	94,972
Other	<u>312,173</u>
Subtotal	4,332,393
Less allowance for doubtful accounts	<u>(1,619,670)</u>
Total component units	<u>2,712,723</u>
Total	<u>\$ 14,047,102</u>

**NOTE 3 - ACCOUNTS RECEIVABLE AND DUE FROM OTHER GOVERNMENTS  
(CONTINUED)**

Due from other governments at December 31, 2002, consists of the following:

**Primary Government**

State of Louisiana

State revenue sharing	\$ 555,028
Parish transportation	97,319
Severance tax	19,484
Beer tax	22,015
Grants	1,106,805
Other	<u>209,108</u>

Total primary government	<u>2,009,759</u>
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**Component Units**

State revenue sharing	53,088
Department of Social Services	60,855
Fines and forfeitures	124,151
Other	<u>149,055</u>

Total component units	<u>387,149</u>
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Total	<u>\$ 2,396,908</u>
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**NOTE 4 - AD VALOREM TAXES**

For the year ended December 31, 2002, taxes of \$8,873,206 were levied on property by the primary government with assessed valuations totaling \$544,300,540 and were dedicated as follows:

<u>Description</u>	<u>Per \$1,000</u>
General:	
Outside municipal limits	\$ 2.86
Inside municipal limits	1.43
East Ascension Drainage	5.00
West Ascension Drainage	10.00
Lighting Districts	1.00 - 5.01
Health Unit	2.00
Mental Health Unit	2.00
Library Maintenance	6.80
Council on Aging	1.50

Information concerning ad valorem taxes for the Parish's discretely presented component units can be found in the separately issued financial statements of each component unit.

**NOTE 4 - AD VALOREM TAXES (CONTINUED)**

The 1974 Louisiana Constitution (Article 7, Section 18) provided that land and improvements for residential purposes be assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. Fair market value is determined by the elected assessor of the Parish on all property subject to taxation except public service properties, which are valued by the Louisiana Tax Commission (LRS 47:1957). The correctness of assessments by the Assessor is subject to review and certification by the Louisiana Tax Commission. The Assessor is required to reappraise all property subject to taxation at intervals of not more than four years. In previous years, taxes paid under protest were held by the Sheriff and was subject to review by the Louisiana Tax Commission. During 2001, the Louisiana Legislature changed this law whereby the Sheriff remits such amounts paid in protest directly to each governing body. As a result, no amounts were held in protest by the Sheriff at December 31, 2002.

The Sheriff of Ascension Parish, as provided by State Law (LRS 33:1435), is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

The 2002 property tax calendar is as follows:

Millage Rates Adopted	August 1, 2002
Levy Date	August 1, 2002
Due Date	November 15, 2002
Lien Date	January 1, 2003
Collection Dates	December 1, 2002 to February 28, 2003

Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid (LRS 47:2101). After notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed (LRS 47:2181). Therefore, there are no delinquent taxes at year-end.

All property taxes are recorded in governmental funds, as explained in Note 1. Revenues in government funds are recognized in the accounting period in which they become available and measurable. Property taxes are considered measurable in the calendar year of the tax levy. Accordingly, the entire tax roll, less an estimate for uncollectible taxes, is recorded as revenue in the current calendar year. Uncollectible taxes are those taxes, which based on past experience, will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. No allowance for uncollectible taxes is recorded at December 31, 2002.

All of the taxes receivable at the end of the year are considered available. Available means due, or past due and receivable within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. Property taxes are considered available because they are substantially collected by the tax collector within 60 days subsequent to year-end and therefore available to liquidate liabilities of the current period.

**NOTE 5 - RESTRICTED ASSETS**

Restricted assets of the discretely presented component units at December 31, 2002, were as follows:

Cash and cash equivalents - special revenue funds	\$ 416,963
Cash and cash equivalents - proprietary funds	55,896
Investments	4,119,307
Assessments and accrued interest receivable	<u>65,824</u>
	4,657,990
Less allowance for doubtful accounts	<u>(65,824)</u>
Total	<u><u>\$ 4,592,166</u></u>

**NOTE 6 - FIXED ASSETS**

A summary of changes in general fixed assets for the Primary Government for the year ended December 31, 2002, is as follows:

	Balance Beginning of Year	Net Addititons (Deletions)	Balance End of Year
Land and buildings	\$ 27,845,784	\$ 2,733,496	\$ 30,579,280
Vehicles	7,704,586	877,849	8,582,435
Equipment	7,500,986	1,167,420	8,668,406
Furniture and Fixtures	3,506,005	(1,641,243)	1,864,762
Construction in progress	990,079	3,951,116	4,941,195
Library materials	<u>3,299,318</u>	<u>(1,574,052)</u>	<u>1,725,266</u>
	<u><u>\$ 50,846,758</u></u>	<u><u>\$ 5,514,586</u></u>	<u><u>\$ 56,361,344</u></u>

A summary of changes in fixed assets for component units is as follows:

	Balance Beginning of Year	Net Addititons (Deletions)	Balance End of Year
District Attorney			
Office equipment	\$ 522,701	\$ (10,580)	\$ 512,121
Ascension Parish Sheriff			
Equipment	6,036,798	1,895,055	7,931,853
Ascension Parish Clerk of Court			
Building Improvements	1,156,802	131,479	1,288,281
Vehicles	38,624	-	38,624
Office equipment	795,718	39,414	835,132



NOTE 6 - FIXED ASSETS (CONTINUED)

	Balance Beginning of Year	Net Additions (Deletions)	Balance End of Year
Ascension Parish Assessor			
Vehicles	\$ 57,987	\$ -	\$ 57,987
Office equipment	95,004	21,775	116,779
Ascension Parish Court			
Office equipment	166,603	4,092	170,695
Ascension Parish Judicial Expense Fund			
Building improvements	8,768	-	8,768
Equipment	92,848	20,462	113,310
East Ascension Hospital Service District			
Land and building	8,564,742	39,870	8,604,612
Equipment	4,219,387	4,729	4,224,116
West Ascension Hospital Service District			
Land and building	1,942,821	-	1,942,821
Equipment	1,076,264	456,567	1,532,831
Office equipment	33,257	-	33,257
Ascension Parish Water Works District 2			
Water System	738,487	2,537	741,024
Ascension Consolidated Utilities District 1			
Water System	156,525	-	156,525
Land	5,000	-	5,000
Sewerage District No. 6			
Sewer system	401,308	-	401,308
Ascension Parish Communication District			
Building improvements	45,040	-	45,040
Equipment	826,884	10,944	837,828
	<u>\$ 26,981,568</u>	<u>\$ 2,616,344</u>	<u>29,597,912</u>
Less accumulated depreciation:			
East Ascension Hospital Service District			(9,236,449)
West Ascension Hospital Service District			(2,010,216)
Ascension Parish Water Works District 2			(218,461)
Ascension Consolidated Utilities District 1			(106,129)
Sewerage District No. 6			(40,131)
			<u>\$17,986,526</u>

**NOTE 7 - LONG-TERM DEBT**

**DEBT OUTSTANDING - PRIMARY GOVERNMENT**

The following is a summary of long-term debt transactions for the primary government for the year ended December 31, 2002:

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Public improvement	\$ 34,895,000	\$ -	\$ 2,185,000	\$ 32,710,000
Certificate of indebtedness	315,000	-	100,000	215,000
Special assessment	324,000	-	54,000	270,000
Promissory notes	7,500	-	7,500	-
Lease payable	200,084	-	62,532	137,552
Accrued vacation leave	738,454	148,187	-	886,641
	<u>\$ 36,480,038</u>	<u>\$ 148,187</u>	<u>\$ 2,409,032</u>	<u>\$ 34,219,193</u>

Long-term debt obligations for the primary government at December 31, 2002, are comprised of the following individual issues:

***Public Improvement Bonds***

***Sales and Use Tax District No. 1***

\$1,810,000 Public improvement sales tax refunding bonds dated August 1996; due in annual installments of \$115,000 - \$230,000 through 2007; interest at 5.4% - 4.1%. See Note 8. \$ 815,000

***East Ascension Major Drainage Sales and Use Tax***

\$10,605,000 Drainage public improvement refunding bonds dated July 18, 1996; due in annual installments of \$215,000 - \$1,230,000 through 2011; interest at 5.55% - 3.6%. See Note 8. 7,665,000

\$10,000,000 Drainage serial bonds dated April 1, 1999; due in annual installments of \$360,000 - \$790,000 through 2018; interest at 3.95% - 5.125% 8,970,000

***Sales Tax District No. 2***

\$16,000,000 Public improvement and refunding bonds dated November 1, 2001; due in annual installments of \$740,000 - \$1,470,000 through November 2016; interest at 3.5% - 4.55%. See Note 8. 15,260,000

Total public improvement bonds 32,710,000

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**DEBT OUTSTANDING - PRIMARY GOVERNMENT (CONTINUED)**

*Certificate of Indebtedness*

\$800,000 Council on Aging certificate of indebtedness; due in annual installments of \$100,000 - \$110,000 through March 2004; interest at 6%.	215,000
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*Special Assessment Bonds*

\$606,900 Paving Certificates Series 1997; due in annual installments of \$54,000 through March 2007; interest at 5.0% - 5.2%.	270,000
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*Lease payable*

\$200,084 lease payable in annual installments of \$72,336 through February 2004 with interest at 4.9% and secured by equipment.	137,552
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<i>Accrued Vacation Leave</i>	<u>886,641</u>
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Total long-term debt	<u>\$ 34,219,193</u>
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**Debt Service Requirements to Maturity**

The annual requirements to amortize outstanding long-term debt of the primary government at December 31, 2002, including interest payments of \$11,131,070 are as follows:

<u>Maturity</u>	<u>Public Improvement Bonds</u>	<u>Special Assessment Bonds</u>	<u>Certificate of Indebtedness</u>	<u>Lease payable and Promissory Note</u>
2003	\$ 3,773,803	\$ 67,770	\$ 114,750	\$ 72,336
2004	3,788,780	65,070	113,300	72,336
2005	3,681,845	62,343	-	-
2006	3,706,157	59,589	-	-
2007	3,739,257	56,808	-	-
2008-2018	<u>25,089,478</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 43,779,320</u>	<u>\$ 311,580</u>	<u>\$ 228,050</u>	<u>\$ 144,672</u>

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Debt Service Requirements to Maturity (Continued)**

Normally, debt issues are not retired prior to their maturity. For accounting purposes, interest coupons issued in connection with the sale of various bond issues become obligations/expenditures of the Parish only with the passage of time, and they represent fixed and determinable obligations which must be retired from future revenues. The following table indicates unmatured interest outstanding at December 31, 2002, and the amounts which can be presumed to be required in future years for retirement of both outstanding debts and related interest of the general long-term debt group which will become due and payable over the remaining lives of the various debt issues:

	Amount to be Provided for General Long- Term Debt	Unmatured Interest Coupons	Total
Public improvement bonds	\$ 29,523,267	\$ 11,069,220	\$ 40,592,487
General obligation debt	109,607	54,730	164,337
Lease payable	137,552	7,120	144,672
Accrued vacation leave	886,641	-	886,641
	<u>\$ 30,657,067</u>	<u>\$ 11,131,070</u>	<u>\$ 41,788,137</u>
Totals			

**Bond Restrictions**

**Parish Sales Tax Bonds**

Under the terms of the indenture authorizing the issuance of Public Improvement Sales Tax Bonds – Series 1995 and 1996, proceeds of the 1.5% Parish Sales and Use Tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

*Public Improvement Sales Tax Bond - Series 2001 and Sales Tax Refunding Bonds - Series 1996 - Sinking Fund* to be used for the payment of principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

*Public Improvement Sales Tax Bond - Sales Tax Refunding Bond Series 1996 - Reserve Fund* to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$265,478 has been deposited therein for this requirement.

**Drainage Sales Tax Bonds - Series 1995**

Under the terms of the indenture authorizing the issuance of Public Improvement (Drainage) Bonds - Series ST 1991, 1993, and 1999 proceeds of the 1/2% drainage sales and use tax are pledged and dedicated for the establishment and maintenance of the following bond funds:

**NOTE 7 - LONG-TERM DEBT (CONTINUED)**

**Bond Restrictions (Continued)**

*A Public Improvement (Drainage) Bond - Series ST 1999 and Public Improvement Refunding Bond - Series ST 1996 - Sinking Fund* to be used for the payment of the principal and interest on outstanding bonds as they become due and payable. Monthly payments are to be equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

*A Public Improvement (Drainage) Bond - Series ST 1999 and Public Improvement Refunding Bond - Series ST 1996 - Reserve Fund* to be used solely for the purpose of paying principal and interest on bonds payable from the Bond Sinking Fund, as to which there would otherwise be default. The sum of \$2,187,654 has been deposited therein for this requirement.

**Certificate of Indebtedness - Series 1995**

A Sinking Fund is used for the payment of principal and interest on indebtedness as they become due and payable. Monthly payments are equal to the sum of one-sixth of interest falling due on the next interest payment date and one-twelfth of principal falling due on the next principal payment date.

**Industrial Bond Issues**

The Long-Term Debt Account Group does not include Pollution Control Revenue Bonds, Industrial Revenue Bonds, Environmental Improvement Revenue Bonds and Solid Waste Disposal Revenue Bonds issued under the authority of the Parish of Ascension. Obligations of the industrial districts are payable solely from the income derived from the industrial districts and do not bear the full faith and credit of the Parish.

**Long-Term Debt - Component Units**

A summary of long-term debt obligations for the component units are as follows:

Compensated absences:	
Ascension Parish Sheriff	\$ 641,928
Ascension Parish Clerk of Court	47,951
Revenue bonds:	
Ascension Parish Water Works District No. 2	329,385
Ascension Consolidated Utilities District No. 1	<u>84,177</u>
	<u>\$ 1,103,441</u>



## **NOTE 8 - PRIOR YEARS' DEBT DEFEASANCE**

In prior years, the Parish has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. During 2002, previously defeased debt of \$3,355,000 was retired and the trust fund account was closed. As of December 31, 2002, no remaining debt from previously defeased debt remained.

## **NOTE 9 - DEDICATED REVENUE**

### **Parish Sales Tax - Primary Government**

The Parish has a one percent sales and use tax levied for the purpose of funding activities of the Parish. The Council participates in centralized sales tax administration for all governmental units of the Parish.

The proceeds of the tax, after paying reasonable and necessary expenses of administration, were dedicated by the Parish for 2002, as follows:

1. Debt service for long-term debt issued for renovation and expansion of the Parish jail, and road construction and maintenance,
2. 10 percent of net sales tax collections to be used for recreational operations and facilities,
3. Amounts determined through the budget process required by the General Fund and Road and Bridge Fund for basic services,
4. Excess sales tax revenues up to \$400,000 are dedicated to the dedicated special project fund for health unit costs, a Parish animal shelter and a drug court, and
5. Any remaining excess sales tax revenues are dedicated to the Road Construction Fund for road construction and maintenance of roads.

Consistent with the voter approved dedication of the parish sales and use tax, transfers from the Sales Tax Fund are being used to retire Public Improvement Sales Tax Bonds, Series 1987, and 1996. See Note 7.

### **Restricted Sales Tax**

In 1984, the voters of East Ascension Drainage District No. 1 approved a one-half of one percent sales and use tax for the Drainage District. The proceeds of the sales tax are dedicated to drainage projects, to include the retirement of the Public Improvement (Drainage) Bonds - Series ST 1989, 1990, 1991, and 1993. See Note 7.

In 1994, the voters of Ascension Parish approved a one-half of one percent sales and use tax dedicated to road maintenance and construction (2/3 of proceeds) and fire protection districts (1/3 of proceeds) to include the retirement of the Public Improvement Sales Tax Bonds, Series - 1995. See Note 7.

## NOTE 10 - PENSION PLAN

### Parochial Employees' Retirement System of Louisiana

*Plan Description* – Substantially all employees of the Parish are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Parish are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. Under Plan B, employees who retire at or after age 65 with at least 7 years of creditable service, at age 60 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

*Funding Policy.* Under Plan B, members are required by state statute to contribute 3.0 percent of their annual covered salary and the Parish is required to contribute at an actuarially determined rate. The current rate is 2.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The System also receives revenue sharing funds each year as appropriated by the Legislature. These tax and revenue sharing dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Parish are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Parish's contributions to the system under Plan B for the year ended December 31, 2002 were \$246,866.

## NOTE 11 - DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan is administered by Nationwide Retirement Solutions, Inc. (Nationwide). The plan, available to all Parish employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code, all amounts deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required, the Parish established a custodial account with a third party administrator who will hold the assets and income of the plan. Assets totaling \$1,044,516 are held by Nationwide under agreement with the Parish.

The Parish has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Under this statement governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in its financial statements. Since the Parish plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Parish's financial statements.

## NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

The interfund balances of the primary government at December 31, 2002, were as follows:

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
<b>Primary Government</b>		
<b>General Fund:</b>		
Sewerage District No. 6 Fund	\$ 56,961	\$ -
Sales and Use Tax District No. 1 Fund	362,880	1,177,160
Criminal Court	95,400	22,567
Other Funds	10	-
<b>Special Revenue Funds:</b>		
Road and Bridge Fund:		
Sales and Use Tax District No. 1 Fund	396,887	298,985
East Ascension Drainage Fund:		
East Ascension Drainage Major Fund	-	785,919
West Ascension Drainage Fund:		
Sales and Use Tax District No. 1 Fund	-	25,001
Fire Protection District No. 2 Fund:		
Sales and Use Tax District No. 2 Fund	12,186	-
Fire Protection District No. 1 Fund:		
Sales and Use Tax District No. 2 Fund	109,678	-
Fire District No. 1 Construction Fund	-	26,506
Recreation District Fund:		
Sales and Use Tax District No. 1 Fund	78,390	-

**NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)**

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
Sales and Use Tax District No. 1 Fund:		
General Fund	1,177,160	362,880
Road and Bridge Fund	298,985	396,887
Road Project Fund	-	108,333
West Ascension Drainage Fund	25,000	-
Mental Health Fund	186,452	-
Sewer Project Fund	457	-
Sewer District No. 7	419	-
Road Lighting District No. 4 Fund	4,403	-
Darrow Community Center Fund	248	-
Section 8 Fund	29,006	-
Recreation District Fund	-	78,390
Judicial District Families in Need of Service Fund	-	3,792
Dental Insurance Fund	31,119	-
Sales and Use Tax District No. 2 Fund:		
Fire Protection District No. 1 Fund	-	12,186
Fire Protection District No. 2 Fund	-	109,678
Road Project Fund	-	121,353
Sales and Use Tax District No. 2 Sinking Fund	-	122,375
East Ascension Drainage Major Fund:		
East Ascension Drainage Fund	785,919	-
Judicial District Families in Need of Service Fund:		
Sales and Use Tax District No. 1 Fund	3,792	-
Section 8 Fund:		
Sales and Use Tax District No.1 Fund	-	29,006
Mental Health Fund:		
Sales and Use Tax District No.1 Fund	-	186,452
Road Lighting District No. 4 Fund:		
Sales and Use Tax District No. 1 Fund	-	4,403
Darrow Community Center Fund:		
Sales and Use Tax District No. 1 Fund	-	248
<b>Debt Service Funds:</b>		
Sales and Use Tax District No. 2 Sinking Fund:		
Sales and Use Tax District No. 2 Fund	122,375	-
<b>Capital Projects Funds:</b>		
Road Project Fund:		
Sales and Use Tax District No. 1 and No. 2 Fund	229,687	-
Trailerland Grant:		
General Fund	-	5
Sewer Project Fund:		
General Fund	-	5
Sales and Use Tax District No. 1 Fund	-	457

**NOTE 12 - INTERFUND RECEIVABLE AND PAYABLE BALANCES (CONTINUED)**

<u>Individual Fund</u>	<u>Receivable</u>	<u>Payable</u>
Fire District No. 1 Construction Fund		
Fire Protection District No. 1 Fund	26,506	-
Road Project Fund		
Office Building Construction Fund	-	11,158
Office Building Construction Fund		
Road Project Fund	11,158	-
<b>Internal Service Funds:</b>		
Dental Insurance Fund		
Sales and Use Tax District No. 1 Fund	-	31,119
Total primary government	<u>4,045,078</u>	<u>3,914,865</u>
 <b>Component Units</b>		
Sewer District No. 6:		
General Fund	-	56,961
Sewer District No. 7:		
Sales and Use Tax District No. 1 Fund	-	419
Criminal Court		
General Fund	22,567	95,400
District Attorney	49,067	49,067
Clerk of Court	<u>59,497</u>	<u>59,497</u>
Total component units	<u>131,131</u>	<u>261,344</u>
 Total reporting entity	<u>\$ 4,176,209</u>	<u>\$ 4,176,209</u>

**NOTE 13 - COMMITMENTS AND CONTINGENCIES**

**Suits and Claims**

Various suits and claims arising in the ordinary course of operations are pending against the Parish. The majority of the cases are either covered by insurance or other defenses; however, the ultimate effect of such litigation cannot be ascertained at this time. These claims consist of environmental issues, improper maintenance of roads, contractual disputes and improper right of ways. It is the opinion of Parish management that the ultimate resolution of such litigation will not have a material effect on the financial position of the Parish.

**Construction Contracts**

At December 31, 2002, the Parish had outstanding commitments resulting from construction contracts of approximately \$7,779,000 and engineering contracts of approximately \$2,613,000.



**NOTE 13 - COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**Grants**

The Parish of Ascension receives Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. It is the opinion of Parish management that the Parish's compliance with the terms of grants will result in negligible, if any, disallowed costs.

**Risk Management**

The Parish is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the Parish carries commercial insurance.

**NOTE 14 - SELF INSURANCE**

The Parish has a self-insured retention program (SIR) within the internal service fund for potential liabilities. Claims in excess of the self-insured retention amounts are covered through third-party limited coverage insurance policies. The Parish is self-insured with excess coverage in these areas: (a) worker's compensation liability with a two-year period retention of \$200,000 per occurrence with an aggregate limit of \$1,000,000, and (b) liability (including automobile, general liability, products and property) with a \$100,000 per occurrence limit and annual aggregate limits of \$600,000.

All funds of the Parish participate in the program and make payments to the internal service fund based on actuarial estimates of amounts needed to pay prior and current year claims. The Parish engaged an actuary to determine the required self-insurance reserve, including claims incurred but not yet reported. As of the end of that fiscal year, it was actuarially determined that the undiscounted loss reserve was \$1,679,171. This reserve represents reported losses of approximately \$721,500 and includes claims incurred but not yet reported approximating \$957,700.

Changes in this reserve amount in fiscal years 2002 and 2001 were as follows:

	Balance at Beginning of Fiscal Year	Current-year Claims and Changes in Estimates	Claim Payments	Balance at End of Fiscal Year
2001	\$ 630,094	\$ 954,278	\$ 609,472	\$ 974,900
2002	\$ 974,900	\$ 1,029,692	\$ 325,421	\$ 1,679,171

**NOTE 15 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Deficit Fund Balance**

**Primary Government:**

The Jail Fund and Dental Insurance Fund have fund deficits of \$44,944 and \$11,797 respectively, at December 31, 2002. Additionally, the Insurance Fund had a deficit of \$428,956 at year end.

**Component Unit:**

The Ascension Consolidated Utilities District No.1 has a fund deficit of \$16,501. The District is obtaining financing from the United States Department of Agriculture, which will eliminate the deficit.

**Expenditures Exceeding Appropriations**

Excess of expenditures over appropriations in individual funds or departments within the funds occurred as follows:

	Revised Budget	Actual (Budgetary Basis)	Unfavorable Variance
<b>Special Revenue Funds:</b>			
East Ascension Drainage Fund			
General government	\$ 54,100	\$ 62,746	\$ (8,646)
West Ascension Drainage Fund			
General government	13,700	14,998	(1,298)
Sales & Use Tax No. 1 Fund			
General government	110,000	129,181	(19,181)
Sales & Use Tax No. 2 Fund			
General government	50,000	63,112	(13,112)
Operating Transfer Out:			
Fire Protection District No. 1 Fund	1,327,500	1,354,214	(26,714)
Fire Protection District No. 2 Fund	147,500	150,468	(2,968)
Road Construction Fund	1,430,000	1,489,664	(59,664)
Health Unit Fund			
General government	28,200	28,974	(774)
Road Lighting Districts No. 1 – 7			
General government	6,600	7,901	(1,301)
Jail Fund			
Public Safety	998,000	1,051,168	(53,168)
Section 8 Fund			
General government	50,000	51,706	(1,706)
Health and welfare	399,000	423,622	(24,622)
Ascension Parish Library			
Intergovernmental	101,000	124,842	(23,842)

**NOTE 15 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)**

**Expenditures Exceeding Appropriations (continued)**

	Revised Budget	Actual (Budgetary Basis)	Unfavorable Variance
Darrow Community Center Fund			
Operating Transfer Out			
Maintenance Fund	62,800	79,510	(16,710)
Council On Aging Fund			
General Government	21,200	21,732	(532)
Health and welfare	465,200	474,993	(9,793)
<b>Capital Projects Fund:</b>			
Courthouse East Construction Fund			
Capital projects	2,786,700	3,682,839	(896,139)

**NOTE 16 - SUBSEQUENT EVENTS**

**Construction Contracts**

The Parish awarded approximately \$2,090,000 in construction contracts and \$70,000 in engineering contracts subsequent to December 31, 2002.

**Bayou Terrace Special Assessment Bonds Payable**

In February 2003, the Parish retired \$270,000 in outstanding bonds payable.

**NOTE 17 - COUNCIL MEMBER COMPENSATION**

During the year ended December 31, 2002, Council members and the Parish President received the following as compensation, including per diem payments:

	<u>Amount</u>
Parish President - Harold Marchand	\$ 68,000
Councilman, District 1 - Alvin Thomas, Jr.	15,960
Councilman, District 2 - Thomas Pearce	15,960
Councilman, District 3 - Adrian Thompson	15,115
Councilman, District 4 - Dudley Brown	15,245
Councilman, District 5 - Donnell Nickens	15,115
Councilman, District 6 - Milton Vicknair	15,245
Councilman, District 7 - Allison Bourque	15,245
Councilman, District 8 - Shafter Kling	15,245
Councilman, District 9 - Jerry Savoy	15,180
Councilman, District 10 - Martin McConnell	15,180
Councilman, District 11 - Darnell Martinez	<u>15,245</u>
Total	<u>\$ 236,735</u>

**NOTE 18 - NEW ACCOUNTING STANDARDS**

Statement of Government Accounting Standards No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, establishes new financial reporting requirements for state and local governments. This standard requires an analysis of the government’s overall financial position and results of the previous year’s operations to assist the users of financial statements to assess whether the government’s finances have improved or deteriorated. Government – wide financial statements will be prepared using the full accrual method of accounting for all government activities. Additionally, governments will report all capital assets, including infrastructure, together with related depreciation. Governments will continue to provide budgetary comparison information in their annual reports. However, a new requirement will add the original budget information to the currently presented comparison of amended budget and actual results.

The Parish of Ascension will adopt the provisions of this standard as required for the fiscal year ending December 31, 2003.





**PARISH OF ASCENSION**

**FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS**



## **PARISH OF ASCENSION**

### **GENERAL FUND**

The General Fund is used to  
account for all financial resources  
except those required to be accounted for  
in another fund.



# PARISH OF ASCENSION GENERAL FUND

## BALANCE SHEETS

December 31, 2002  
(With comparative totals for 2001)

	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,801	\$ 1,100
Accounts receivable, net		
Ad valorem taxes	1,101,324	1,174,697
Other	132,522	306,685
Due from other governments		
LA - State revenue sharing	74,122	73,526
LA - Severance	19,484	15,452
LA - Beer	22,015	24,454
LA - Other	211,695	506,623
Due from other funds	515,251	590,007
Other assets	<u>54,900</u>	<u>54,900</u>
 Total assets	 <u>\$ 2,134,114</u>	 <u>\$ 2,747,444</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 514,751	\$ 435,888
Accrued payroll	74,476	62,945
Deferred revenues	-	48,176
Deductions from ad valorem taxes		
Contribution to retirement system	37,337	37,732
Due to other funds	<u>1,199,727</u>	<u>1,600,997</u>
 Total liabilities	 <u>1,826,291</u>	 <u>2,185,738</u>
 <b>FUND BALANCE</b>		
Designated - subsequent year expenditures	117,100	-
Reserved for encumbrances	190,723	470,398
Undesignated	<u>-</u>	<u>91,308</u>
 Total fund balance	 <u>307,823</u>	 <u>561,706</u>
 Total liabilities and fund balance	 <u>\$ 2,134,114</u>	 <u>\$ 2,747,444</u>

Notes on Exhibit A-8 are an integral part of this statement.



# PARISH OF ASCENSION GENERAL FUND

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the ended year December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 1,174,700	\$ 1,038,995	\$ (135,705)	\$ 1,176,656
Franchise	169,000	182,553	13,553	169,270
Licenses and permits				
Occupational	750,000	736,499	(13,501)	1,053,780
Alcoholic beverages	17,000	12,177	(4,823)	20,519
Building	604,000	622,512	18,512	640,049
Mobile home	5,200	5,600	400	5,800
Planning fees	75,000	85,935	10,935	63,854
Other	15,500	15,789	289	17,136
Intergovernmental				
Severance	130,000	101,351	(28,649)	73,859
State revenue sharing	110,300	111,290	990	110,289
Beer	35,000	50,321	15,321	40,997
Civil defense	16,800	16,755	(45)	22,466
State tax rebate	50,000	50,000	-	25,000
Environmental protection	82,000	82,022	22	-
Grants	990,600	498,399	(492,201)	1,768,843
Miscellaneous	1,300	6,955	5,655	18,767
Miscellaneous				
Interest	-	1,450	1,450	6,829
Other	87,900	88,068	168	40,863
Total revenues	<u>4,314,300</u>	<u>3,706,671</u>	<u>(607,629)</u>	<u>5,254,977</u>
<b>EXPENDITURES</b>				
General government	5,853,100	5,551,268	301,832	5,218,547
Public safety	651,600	605,416	46,184	663,662
Health and welfare	192,200	171,999	20,201	10,664
Grants and appropriations	1,131,500	587,980	543,520	1,858,760
Culture and recreation	80,300	79,023	1,277	68,529
Debt service	-	-	-	7,500
Total expenditures	<u>7,908,700</u>	<u>6,995,686</u>	<u>913,014</u>	<u>7,827,662</u>
Excess of expenditures over revenues	<u>(3,594,400)</u>	<u>(3,289,015)</u>	<u>305,385</u>	<u>(2,572,685)</u>

(Continued)

**PARISH OF ASCENSION  
GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the ended year December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		Variance - favorable (unfavorable)	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Road and Bridge Fund	268,700	268,700	-	337,000
East Ascension Drainage Fund	75,300	75,300	-	71,700
E.A. Drainage Restricted Fund	383,000	383,000	-	375,300
West Ascension Drainage Fund	19,800	19,800	-	19,090
Sales and Use Tax District No.1 Fund	3,680,500	3,460,500	(220,000)	4,382,196
Other Funds	495,100	495,100	-	200,245
Operating transfers out				
Criminal Court Fund	(270,800)	(270,800)	-	(302,200)
Jail Fund	(1,070,000)	(1,070,000)	-	(1,017,018)
Law Officers Court Fund	(17,000)	(8,168)	8,832	(10,000)
Other Funds	(413,700)	(413,700)	-	(15,300)
Courthouse East Construction Fund	-	-	-	(1,000,000)
Total other financing sources	<u>3,150,900</u>	<u>2,939,732</u>	<u>(211,168)</u>	<u>3,041,013</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (443,500)</u>	<u>(349,283)</u>	<u>\$ 94,217</u>	<u>468,328</u>
<b>FUND BALANCE</b>				
Beginning of year		561,706		3,444
Residual equity transfer from Criminal Court Fund		<u>95,400</u>		<u>89,934</u>
End of year		<u>\$ 307,823</u>		<u>\$ 561,706</u>

Notes on Exhibit A-8 are an integral part of this statement.

# PARISH OF ASCENSION GENERAL FUND

## STATEMENT OF DEPARTMENTAL EXPENDITURES BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		Variance - favorable (unfavorable)	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>GENERAL GOVERNMENT</b>				
Legislative - Councilmen				
Personnel	\$ 307,000	\$ 300,606	\$ 6,394	\$ 316,828
Official publications	42,700	46,676	(3,976)	31,810
Other charges and services	22,900	15,077	7,823	9,919
Dues and subscriptions	20,000	11,245	8,755	25,157
Equipment acquisitions	7,400	5,856	1,544	-
Travel and mileage	40,000	29,249	10,751	42,577
Judicial - Parish Court				
Personnel	48,800	49,547	(747)	47,994
Other charges and services	3,000	-	3,000	634
Judicial - District Attorney				
Personnel	95,500	96,168	(668)	91,330
Juror and witnesses	50,000	42,937	7,063	43,941
Prosecutorial	50,000	1,645	48,355	7,422
Insurance	2,400	2,679	(279)	2,281
District Attorney appropriations	192,500	192,500	-	158,750
Judicial - Clerk of Court				
Permanent records	60,000	60,000	-	57,639
Court attendance	21,000	25,280	(4,280)	19,893
Judicial - Coroner				
Personnel	60,000	60,000	-	60,000
Professional	75,000	60,656	14,344	71,035
Other charges and services	10,000	5,194	4,806	3,015
Judicial - Justice of Peace				
Personnel	69,900	70,759	(859)	68,136
Other charges and services	3,000	2,986	14	1,449
Elections - Registrar of Voters				
Personnel	61,800	61,167	633	72,547
Equipment and maintenance	1,800	144	1,656	-
Office supplies	5,500	3,515	1,985	890
Other charges and services	16,300	10,309	5,991	9,015
Elections - other	12,000	8,913	3,087	2,760
Financial and Administration				
Personnel	1,529,200	1,448,253	80,947	1,530,752
Worker's compensation	19,900	19,900	-	16,050
Building and equipment rent	33,800	26,431	7,369	26,788
Utilities	137,000	131,841	5,159	149,358
Telephone	89,300	100,514	(11,214)	87,435

(Continued)

**PARISH OF ASCENSION  
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		Variance - favorable (unfavorable)	2001
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Office supplies	73,500	56,016	17,484	60,028
Courthouse supplies	20,000	20,361	(361)	19,787
Accounting	73,000	59,355	13,645	82,662
Insurance	47,000	47,850	(850)	30,200
Maintenance	89,500	77,703	11,797	114,178
Professional services	749,000	916,477	(167,477)	408,682
Major building repairs	37,200	16,527	20,673	33,908
Miscellaneous	56,800	28,261	28,539	86,463
Dues and subscriptions	11,200	7,376	3,824	4,561
Publication	5,000	1,848	3,152	4,450
Travel and mileage	59,500	46,783	12,717	38,241
Equipment purchased	61,000	60,603	397	64,829
Bayou Plantation building	6,000	-	6,000	109,832
Building Department				
Personnel	486,200	458,724	27,476	433,565
Professional	2,000	-	2,000	7,500
Telephone	17,000	22,130	(5,130)	18,550
Maintenance	5,000	2,446	2,554	2,349
Office supplies	20,000	11,971	8,029	11,344
Other charges and services	66,000	19,838	46,162	19,341
Travel and mileage	5,000	4,143	857	675
Capital outlay - equipment	33,000	19,792	13,208	24,765
Planning Commission				
Personnel	307,400	327,689	(20,289)	303,627
Professional	52,500	43,382	9,118	12,500
Other charges and services	120,100	75,864	44,236	54,972
Capital outlay - equipment	5,000	3,438	1,562	4,616
GIS department				
Personnel	209,600	193,141	16,459	122,978
Professional	90,000	95,715	(5,715)	117,656
Office supplies	6,000	6,108	(108)	5,119
Capital outlay - equipment	28,500	23,431	5,069	61,748
Repair and maintenance	14,900	7,257	7,643	952
Miscellaneous	8,500	6,992	1,508	3,064
Total general government	<u>5,853,100</u>	<u>5,551,268</u>	<u>301,832</u>	<u>5,218,547</u>

(Continued)

**PARISH OF ASCENSION  
GENERAL FUND**

**STATEMENT OF DEPARTMENTAL EXPENDITURES  
BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>PUBLIC SAFETY</b>				
Sheriff				
Juvenile	427,500	436,792	(9,292)	497,523
Court attendance	20,000	18,475	1,525	17,424
Other charges and services	2,500	356	2,144	160
Civil defense				
Personnel	128,100	126,491	1,609	117,915
Professional	7,000	-	7,000	20,600
Other charges and services	44,000	23,302	20,698	10,040
Capital outlay - equipment	22,500	-	22,500	-
Total public safety	<u>651,600</u>	<u>605,416</u>	<u>46,184</u>	<u>663,662</u>
<b>HEALTH AND WELFARE</b>				
Personnel	148,500	146,204	2,296	10,164
Acquisitions	2,000	1,586	414	-
Other charges and services	<u>41,700</u>	<u>24,209</u>	<u>17,491</u>	<u>500</u>
Total health and welfare	<u>192,200</u>	<u>171,999</u>	<u>20,201</u>	<u>10,664</u>
<b>GRANTS AND APPROPRIATIONS</b>				
Capital outlay - Lamar Dixon Expo Center	632,000	295,362	336,638	1,483,540
Capital outlay - Hazard mitigation grant	177,900	150,319	27,581	257,558
Capital outlay - U.S. HUD	160,000	-	160,000	-
Other grants	112,100	94,299	17,801	73,273
Other appropriations	<u>49,500</u>	<u>48,000</u>	<u>1,500</u>	<u>44,389</u>
Total grants and appropriations	<u>1,131,500</u>	<u>587,980</u>	<u>543,520</u>	<u>1,858,760</u>
<b>CULTURE AND RECREATION</b>				
Personnel	21,500	21,500	-	21,500
Other charges and services	<u>58,800</u>	<u>57,523</u>	<u>1,277</u>	<u>47,029</u>
Total culture and recreation	<u>80,300</u>	<u>79,023</u>	<u>1,277</u>	<u>68,529</u>
<b>DEBT SERVICE</b>				
Principal retirement	-	-	-	7,500
Total expenditures	<u>\$ 7,908,700</u>	<u>\$ 6,995,686</u>	<u>\$ 913,014</u>	<u>\$ 7,827,662</u>

Notes on Exhibit A-8 are an integral part of this statement.



## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS**

#### **ROAD AND BRIDGE FUND**

The Road and Bridge Fund accounts for maintenance of Parish highways, streets, and bridges. Financing has been provided by the appropriation of sales taxes and entitlement from the State's Parish Transportation Fund.

#### **EAST AND WEST ASCENSION DRAINAGE FUNDS**

The East and West Ascension Drainage Funds account for the maintenance, improvements, and repairs to the gravity drainage systems in their respective parts of the Parish. Financing is provided primarily by ad valorem taxes, state revenue sharing funds, and dedicated sales taxes.

#### **SALES AND USE TAX DISTRICT NOS. 1 & 2 FUNDS**

The Sales and Use Tax Funds account for the collection of a one, and a one-half percent sales and use tax in the Parish. The Council participates in centralized administration of local sales taxes for the Parish. The taxes are remitted to the appropriate funds as budgeted by the Council annually, or as dedicated.

#### **HEALTH UNIT FUND**

The Health Unit Fund accounts for the operations of the Parish health unit. Financing is provided primarily by ad valorem taxes and state revenue sharing.

#### **MENTAL HEALTH CENTER FUND**

The Mental Health Center Fund accounts for that portion of the operations of the Parish mental health center not accounted for by the Department of Health and Hospitals, Office of Mental Health and Substance Abuse. Financing is provided by ad valorem taxes and state revenue sharing.

#### **FIRE PROTECTION DISTRICTS NO. 1 & 2 FUNDS**

The Fire Protection District No. 1 and No. 2 Funds account for the maintenance and operation of a fire protection system consisting of twelve fire service units: Modeste Volunteer, Sunshine Volunteer, Palo-Alto McCall Volunteer, Donaldsonville, Geismar Volunteer, Galvez-Lake Volunteer, Prairieville, Fifth Ward, St. Amant, Sorrento, Seventh District Volunteer and Gonzales. In 1994, a dedicated sales and use tax of one-third of one-half of one percent was approved to finance the Districts. In 1998, the Parish created the Fire Protection District No. 2 Fund through a residual equity transfer from the Fire Protection District No. 1 Fund. The Fire Protection District No. 2 provides funding to a fire protection system for West Ascension Parish.

## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS (Continued)**

#### **RECREATION A & B FUNDS**

The Recreation Commission Fund accounts for the recreational activities for the youth of the Parish. The Commission is funded primarily by an annual budgetary dedication of ten percent of the one-percent parish wide sales tax. Of the ten percent, Recreation A receives ninety percent and Recreation B receives ten percent. Recreation Fund A provides recreation programs for all citizens of the east side of the parish and Recreation Fund B provides recreation programs for the citizens of the west side of the Parish.

#### **ROAD LIGHTING DISTRICT MAINTENANCE FUNDS**

The Road Lighting District Maintenance Funds accounts for the operations and maintenance of street lights in Districts 1 through 7. Financing is provided by ad valorem taxes and state revenue sharing funds.

#### **JAIL FUND**

The Jail Fund accounts for the operation of the Parish jail.

#### **LAW OFFICER'S COURT FUND**

The Law Officer's Court Fund accounts for the juror and witness fees incurred in parish court trial cases. Financing is provided through court fines and bond forfeitures.

#### **SECTION 8 FUND**

The Section 8 Fund accounts for resources granted by the Department of Housing and Urban Development to provide housing assistance to low income families.

#### **DARROW COMMUNITY CENTER FUND**

The Darrow Community Center Fund accounts for the funds generated from public use of the Darrow Community Center.

#### **TOURIST COMMISSION FUND**

The Tourist Commission Fund accounts for collection of sales taxes on room rentals of hotels and motels. The Commission promotes local tourism.

#### **COUNCIL ON AGING FUND**

The Council on Aging Fund accounts for collection of ad valorem taxes designated for the elderly of Ascension Parish.

## **PARISH OF ASCENSION**

### **SPECIAL REVENUE FUNDS (Continued)**

#### **JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND**

The Judicial District Families in Need of Services Fund accounts for the Families in Need of Services Program.

#### **GOVERNOR'S SAFE AND DRUG FREE PROGRAM FUND**

The Governor's Safe and Drug Free Program Fund accounts for a grant program funded by the Department of Education for community drug and violence prevention. There was no revenue or expenditures for the program in 2002 and 2001.

#### **SUPPLEMENTAL ENVIRONMENT PROJECT FUND**

The Supplemental Environment Project Fund accounts for special funds received to provide emergency preparedness services.

#### **DEDICATED SPECIAL PROJECT FUND**

The Dedicated Special Project Fund accounts for the Parish designated projects. Such activities are funded by operating transfers from Sales and Use Tax District No.1.

#### **LIBRARY FUND**

The Library Fund accounts for the collection of a parish-wide ad valorem tax dedicated to the maintenance of the library system. The library provides the citizens of the parish access to library materials, books, magazines, records, and films.

#### **FEMA – REPETITIVE LOSS REDUCTION**

The FEMA – Repetitive Loss Reduction Fund accounts for special grant funds received to purchase property that incurs consistent flood damages.



# PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 2002  
(With comparative totals for 2001)

	Road and Bridge	East Ascension Drainage	West Ascension Drainage	Sales and Use Tax District No.1	Sales and Use Tax District No.2	Health Unit	Mental Health Unit	Fire Protection District No. 1	Recreation Commission
<b>ASSETS</b>									
Cash and cash equivalents	\$ 1,000	\$ 680,079	\$ -	\$ 178,064	\$ -	\$ 400	\$ 100	\$ 163,552	\$ 500
Investments	-	13,237,678	-	1,918,533	91,211	229,170	-	3,372,528	833,896
Accounts receivable, net	-	1,847,816	442,026	-	-	853,999	853,997	-	-
Ad valorem taxes	-	539,788	-	784,169	365,720	-	-	-	-
Sales and use taxes	-	160,623	1,365	-	-	21,873	47,539	-	6,675
Other	87,964	-	-	-	-	-	-	-	-
Due from other governments	-	126,524	29,280	-	-	56,464	56,466	-	-
LA - State revenue sharing	-	-	63,572	-	-	-	117,626	-	183,921
LA - Other	97,319	-	-	-	-	-	-	-	78,390
Due from other funds	396,887	785,919	-	1,753,248	-	-	-	109,678	-
Other assets	-	42,273	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 583,170</b>	<b>\$ 17,420,700</b>	<b>\$ 536,243</b>	<b>\$ 4,634,014</b>	<b>\$ 456,931</b>	<b>\$ 1,161,906</b>	<b>\$ 1,075,728</b>	<b>\$ 3,645,758</b>	<b>\$ 1,103,382</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>LIABILITIES</b>									
Accounts payable	\$ 145,577	\$ 321,071	\$ 21,079	\$ -	\$ -	\$ 48,069	\$ 64,586	\$ 18,270	\$ 97,386
Accrued payroll	56,122	91,155	5,748	-	-	17,500	16,482	356	-
Deductions from ad valorem taxes	-	62,746	14,998	-	-	28,974	28,974	-	-
Contribution to retirement system	-	785,919	25,000	950,282	365,593	-	186,452	26,506	-
Due to other funds	298,985	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 500,684</b>	<b>\$ 1,260,891</b>	<b>\$ 66,825</b>	<b>\$ 950,282</b>	<b>\$ 365,593</b>	<b>\$ 94,543</b>	<b>\$ 296,494</b>	<b>\$ 45,132</b>	<b>\$ 97,386</b>
<b>FUND BALANCE (DEFICIT)</b>									
Designated - subsequent year expenditures	-	8,730,600	259,200	704,200	-	246,100	-	158,400	148,500
Reserved for encumbrances	80,872	149,224	70,529	-	-	23,697	59,354	31,600	346,974
Undesignated	1,614	7,279,985	139,689	2,979,532	91,338	797,566	719,880	3,410,626	510,522
<b>Fund balance (deficit)</b>	<b>\$ 82,486</b>	<b>\$ 16,159,809</b>	<b>\$ 469,418</b>	<b>\$ 3,683,732</b>	<b>\$ 91,338</b>	<b>\$ 1,067,363</b>	<b>\$ 779,234</b>	<b>\$ 3,600,626</b>	<b>\$ 1,005,996</b>
<b>Total liabilities and fund balance</b>	<b>\$ 583,170</b>	<b>\$ 17,420,700</b>	<b>\$ 536,243</b>	<b>\$ 4,634,014</b>	<b>\$ 456,931</b>	<b>\$ 1,161,906</b>	<b>\$ 1,075,728</b>	<b>\$ 3,645,758</b>	<b>\$ 1,103,382</b>



# PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 2002  
(With comparative totals for 2001)

	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8	Darrow Community Center	Fire Protection District No. 2	Tourist Commission	Council on Aging	Judicial District Families in Need of Services
<b>ASSETS</b>									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ -
Investments	366,738	91,908	3,115	-	-	620,562	654,020	65,328	27,608
Accounts receivable, net								640,533	-
Ad valorem taxes	231,081	-	-	-	-	-	11,840	-	-
Sales and use taxes	-	-	-	-	850	-	46,455	-	-
Other	-	4,348	5,310	-	-	-	-	-	-
Due from other governments									
LA - State revenue sharing	20,190	-	-	-	-	-	-	-	-
LA - Other	-	-	-	31,957	-	12,187	-	-	3,792
Due from other funds	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	\$ 618,009	\$ 96,256	\$ 8,425	\$ 31,957	\$ 850	\$ 632,749	\$ 712,465	\$ 705,861	\$ 31,400
<b>LIABILITIES AND FUND BALANCE</b>									
<b>LIABILITIES</b>									
Accounts payable	\$ 18,756	\$ 141,200	\$ 600	\$ 2,951	\$ 602	\$ 40,996	\$ 30,773	\$ -	\$ 5,024
Accrued payroll	-	-	-	-	-	-	1,874	-	3,029
Deductions from ad valorem taxes								21,731	-
Contribution to retirement system	7,901	-	-	-	-	-	-	-	-
Due to other funds	4,403	-	-	29,006	248	-	-	-	-
Total liabilities	31,060	141,200	600	31,957	850	40,996	32,647	21,731	8,053
<b>FUND BALANCE (DEFICIT)</b>									
Designated - subsequent year expenditures	26,200	-	-	-	-	368,100	311,600	-	22,400
Reserved for encumbrances	4,850	-	-	-	-	-	6,228	-	-
Undesignated	555,899	(44,944)	7,825	-	-	223,653	361,990	684,130	947
Fund balance (deficit)	586,949	(44,944)	7,825	-	-	591,753	679,818	684,130	23,347
Total liabilities and fund balance	\$ 618,009	\$ 96,256	\$ 8,425	\$ 31,957	\$ 850	\$ 632,749	\$ 712,465	\$ 705,861	\$ 31,400

# PARISH OF ASCENSION SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

For the year ended December 31, 2002  
(With comparative totals for 2001)

	Governor's Safe and Drug Free Program	Supplemental Environment Project	Dedicated Special Project	Library Fund	Recreation Fund B	FEMA - Repetitive Loss Reduction	Totals (Memorandum Only)	
							2002	2001
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 1,491,720	\$ -	\$ -	\$ 2,515,565	\$ 1,215,097
Investments	1,496	147,332	166,795	-	82,449	154,655	22,065,022	28,560,586
Accounts receivable, net	-	-	-	3,005,871	-	-	7,875,323	7,901,840
Ad valorem taxes	-	-	-	-	-	-	1,701,517	1,676,732
Sales and use taxes	-	-	-	22,882	2,000	-	407,884	410,843
Other	-	-	-	-	-	-	-	-
Due from other governments	-	-	-	191,982	-	-	480,906	574,322
LA - State revenue sharing	-	-	-	-	7,789	-	502,184	204,641
LA - Other	-	-	-	-	-	-	3,140,101	3,029,203
Due from other funds	-	-	-	-	-	-	42,273	-
Other assets	-	-	-	-	-	-	-	-
Total assets	\$ 1,496	\$ 147,332	\$ 166,795	\$ 4,712,455	\$ 92,238	\$ 154,655	\$ 38,730,775	\$ 43,615,537
<b>LIABILITIES AND FUND BALANCE</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 1,496	\$ 108	\$ -	\$ 33,122	\$ 18,889	\$ 82,336	\$ 1,092,891	\$ 1,333,655
Accrued payroll	-	-	-	3,350	3,015	-	198,631	162,118
Deductions from ad valorem taxes	-	-	-	124,842	-	-	290,166	255,257
Contribution to retirement system	-	-	-	-	-	-	2,672,394	2,780,479
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	1,496	108	-	161,314	21,904	82,336	4,254,082	4,531,509
<b>FUND BALANCE (DEFICIT)</b>								
Designated - subsequent year expenditures	-	38,600	129,700	-	18,200	-	11,161,800	9,871,269
Reserved for encumbrances	-	10,084	-	-	5,126	72,319	860,857	575,256
Undesignated	-	98,540	37,095	4,551,141	47,008	-	22,454,036	28,637,503
Fund balance (deficit)	-	147,224	166,795	4,551,141	70,334	72,319	34,476,693	39,084,028
Total liabilities and fund balance	\$ 1,496	\$ 147,332	\$ 166,795	\$ 4,712,455	\$ 92,238	\$ 154,655	\$ 38,730,775	\$ 43,615,537

# PARISH OF ASCENSION SPECIAL REVENUE FUNDS - ROAD LIGHTING DISTRICTS

## COMBINING BALANCE SHEET

December 31, 2002

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
<b>ASSETS</b>				
Investments	\$ 155,521	\$ 42,975	\$ 25,832	\$ -
Accounts receivable, net				
Ad valorem taxes	19,751	25,537	19,261	6,636
Due from other governments				
LA - State revenue sharing	<u>4,380</u>	<u>324</u>	<u>3,170</u>	<u>1,640</u>
Total assets	<u>\$ 179,652</u>	<u>\$ 68,836</u>	<u>\$ 48,263</u>	<u>\$ 8,276</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 1,192	\$ 2,205	\$ 1,543	\$ 821
Deductions from ad valorem taxes				
Contribution to retirement system	709	849	678	240
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,403</u>
Total liabilities	<u>1,901</u>	<u>3,054</u>	<u>2,221</u>	<u>5,464</u>
<b>FUND BALANCE</b>				
Designated - subsequent year expenditures	-	6,900	-	600
Reserved for encumbrances	-	4,850	-	-
Undesignated	<u>177,751</u>	<u>54,032</u>	<u>46,042</u>	<u>2,212</u>
Fund balance	<u>177,751</u>	<u>65,782</u>	<u>46,042</u>	<u>2,812</u>
Total liabilities and fund balance	<u>\$ 179,652</u>	<u>\$ 68,836</u>	<u>\$ 48,263</u>	<u>\$ 8,276</u>

Notes on Exhibit A-8 are an integral part of this statement.

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Totals 2002 (Memorandum Only)</u>
\$ 6,266	\$ 135,549	\$ 595	\$ 366,738
17,087	138,308	4,501	231,081
<u>1,546</u>	<u>8,682</u>	<u>448</u>	<u>20,190</u>
<u>\$ 24,899</u>	<u>\$ 282,539</u>	<u>\$ 5,544</u>	<u>\$ 618,009</u>
\$ 1,330	\$ 11,361	\$ 304	\$ 18,756
585	4,686	154	7,901
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,403</u>
<u>1,915</u>	<u>16,047</u>	<u>458</u>	<u>31,060</u>
3,200	14,000	1,500	26,200
-	-	-	4,850
<u>19,784</u>	<u>252,492</u>	<u>3,586</u>	<u>555,899</u>
<u>22,984</u>	<u>266,492</u>	<u>5,086</u>	<u>586,949</u>
<u>\$ 24,899</u>	<u>\$ 282,539</u>	<u>\$ 5,544</u>	<u>\$ 618,009</u>





**PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2002  
(With comparative totals for 2001)

	Road and Bridge	East Ascension Drainage	West Ascension Drainage	Sales and Use Tax District No. 1	Sales and Use Tax District No. 2	Health Unit	Mental Health Unit	Fire Protection District No. 1	Recreation Commission
<b>REVENUES</b>									
Taxes	\$ -	\$ 8,344,026	\$ 447,568	\$ 9,711,623	\$ 4,576,284	\$ 811,504	\$ 810,034	\$ -	\$ -
Intergovernmental	615,036	350,401	108,857	-	-	139,508	439,572	142,620	160,761
Charges for services	-	-	-	-	-	-	-	-	37,690
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Miscellaneous	144,532	497,813	5,458	108,788	4,445	181,673	70,396	125,472	46,572
Total revenues	759,568	9,192,240	561,883	9,820,411	4,580,729	1,132,685	1,320,002	268,092	245,023
<b>EXPENDITURES</b>									
General government	-	62,746	14,998	129,181	63,112	28,974	2,700	-	-
Judicial - Parish Court	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	1,449,808	-
Public works	4,025,724	6,055,349	448,757	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	1,329,765	1,075,961	-	-
Culture and recreation	-	-	-	-	-	-	-	-	896,264
Intergovernmental	-	-	-	-	-	-	-	-	-
Debt service	-	-	72,336	-	-	-	-	-	-
Total expenditures	4,025,724	6,118,095	536,091	129,181	63,112	1,358,739	1,078,661	1,449,808	896,264
Excess (deficiency) of revenues over expenditures	(3,266,156)	3,074,145	25,792	9,691,230	4,517,617	(226,054)	241,341	(1,181,716)	(651,241)
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from lease proceeds	-	-	-	-	-	-	-	-	-
Operating transfers in	3,470,600	87,748	-	14,934	5,902	-	-	1,354,214	1,215,142
Operating transfers out	(371,600)	(6,545,100)	(21,500)	(9,404,555)	(4,514,046)	(147,800)	(142,800)	(527,900)	(595,900)
Total other financing sources (uses)	3,099,000	(6,457,352)	(21,500)	(9,389,621)	(4,508,144)	(147,800)	(142,800)	826,314	619,242
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(167,156)	(3,383,207)	4,292	301,609	9,473	(373,854)	98,541	(355,402)	(31,999)
<b>FUND BALANCE (DEFICIT)</b>									
Beginning of year	249,642	19,543,016	465,126	3,382,123	81,865	1,441,217	680,693	3,956,028	1,037,995
End of year	\$ 82,486	\$ 16,159,809	\$ 469,418	\$ 3,683,732	\$ 91,338	\$ 1,067,363	\$ 779,234	\$ 3,600,626	\$ 1,005,996

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2002  
(With comparative totals for 2001)

	Road Lighting Nos. 1-7	Jail	Law Officers' Court	Section 8	Darrow Community Center	Fire Protection District No. 2	Tourist Commission	Council on Aging	Judicial District Families in Need of Services
<b>REVENUES</b>									
Taxes	\$ 230,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,844	\$ 608,639	\$ -
Intergovernmental	30,286	-	-	475,328	-	26,030	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	55,014	-	-	-	-	-	-
Miscellaneous	12,625	4,520	-	-	7,538	20,698	32,307	3,934	1,186
<b>Total revenues</b>	<b>273,796</b>	<b>4,520</b>	<b>55,014</b>	<b>475,328</b>	<b>7,538</b>	<b>46,728</b>	<b>307,151</b>	<b>612,573</b>	<b>1,186</b>
<b>EXPENDITURES</b>									
General government	7,901	-	53,683	51,706	-	-	-	21,732	-
Judicial - Parish Court	-	-	-	-	-	-	-	-	118,304
Public safety	-	1,051,168	-	-	-	369,176	-	-	-
Public works	196,082	-	-	-	10,518	-	-	-	-
Health and welfare	-	-	-	423,622	-	-	-	474,993	-
Culture and recreation	-	-	-	-	-	-	351,857	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>203,983</b>	<b>1,051,168</b>	<b>53,683</b>	<b>475,328</b>	<b>10,518</b>	<b>369,176</b>	<b>351,857</b>	<b>496,725</b>	<b>118,304</b>
Excess (deficiency) of revenues over expenditures	69,813	(1,046,648)	1,331	-	(2,980)	(322,448)	(44,706)	115,848	(117,118)
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from lease proceeds	-	-	-	-	-	-	-	-	-
Operating transfers in	-	1,070,000	8,168	-	49,100	150,468	-	1,602	82,100
Operating transfers out	(9,700)	(100,000)	-	-	(89,510)	(8,800)	(51,100)	(119,300)	-
<b>Total other financing sources (uses)</b>	<b>(9,700)</b>	<b>970,000</b>	<b>8,168</b>	<b>-</b>	<b>(40,410)</b>	<b>141,668</b>	<b>(51,100)</b>	<b>(117,698)</b>	<b>82,100</b>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	60,113	(76,648)	9,499	-	(43,390)	(180,780)	(95,806)	(1,850)	(35,018)
<b>FUND BALANCE (DEFICIT)</b>									
Beginning of year	526,836	31,704	(1,674)	-	43,390	772,533	775,624	685,980	58,365
End of year	\$ 586,949	\$ (44,944)	\$ 7,825	\$ -	\$ -	\$ 591,753	\$ 679,818	\$ 684,130	\$ 23,347

PARISH OF ASCENSION  
SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2002  
(With comparative totals for 2001)

	Governor's Safe and Drug Free Program	Supplemental Environment Project	Dedicated Special Project	Library Fund	Recreation Fund B	FEMA - Repetitive Loss Reduction	Totals (Memorandum Only)	
							2002	2001
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ 2,903,592	\$ -	\$ -	\$ 28,718,999	\$ 33,778,270
Intergovernmental	-	-	-	313,177	-	966,672	3,768,248	2,867,919
Charges for services	-	-	-	17,799	49,500	-	104,989	55,719
Fines and forfeitures	-	-	-	23,756	-	-	78,770	78,617
Miscellaneous	-	2,802	37,050	58,592	24,018	26,335	1,416,754	2,121,158
Total revenues	-	2,802	37,050	3,316,916	73,518	993,007	34,087,760	38,901,683
<b>EXPENDITURES</b>								
General government	-	-	-	-	-	1,099,188	1,535,921	417,725
Judicial - Parish Court	-	-	-	-	-	-	118,304	102,569
Public safety	-	11,982	-	-	-	-	2,882,134	2,772,902
Public works	-	-	-	-	-	-	10,736,430	10,490,927
Health and welfare	-	-	-	-	-	-	3,304,341	3,066,643
Culture and recreation	-	-	-	2,458,349	205,684	-	3,912,154	3,734,448
Intergovernmental	-	-	-	124,842	-	-	124,842	135,364
Debt service	-	-	-	-	-	-	72,336	-
Total expenditures	-	11,982	-	2,583,191	205,684	1,099,188	22,686,462	20,720,578
Excess (deficiency) of revenues over expenditures	-	(9,180)	37,050	733,725	(132,166)	(106,181)	11,401,298	18,181,105
<b>OTHER FINANCING SOURCES (USES)</b>								
Proceeds from lease proceeds	-	-	-	-	-	-	-	200,084
Operating transfers in	-	-	-	-	202,500	178,500	7,890,978	9,332,102
Operating transfers out	-	-	(1,250,000)	-	-	-	(23,899,611)	(22,885,316)
Total other financing sources (uses)	-	-	(1,250,000)	-	202,500	178,500	(16,008,633)	(13,353,130)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	-	(9,180)	(1,212,950)	733,725	70,334	72,319	(4,607,335)	4,827,975
<b>FUND BALANCE (DEFICIT)</b>								
Beginning of year	-	156,404	1,379,745	3,817,416	-	-	39,084,028	34,256,053
End of year	\$ -	\$ 147,224	\$ 166,795	\$ 4,551,141	\$ 70,334	\$ 72,319	\$ 34,476,693	\$ 39,084,028

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
SPECIAL REVENUES FUNDS - ROAD LIGHTING DISTRICTS**

**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended December 31, 2002

	<u>Road Lighting District No. 1</u>	<u>Road Lighting District No. 2</u>	<u>Road Lighting District No. 3</u>	<u>Road Lighting District No. 4</u>
<b>REVENUES</b>				
Taxes	\$ 19,701	\$ 25,577	\$ 19,524	\$ 6,632
Intergovernmental	6,569	486	4,756	2,460
Miscellaneous	<u>4,593</u>	<u>1,577</u>	<u>900</u>	<u>-</u>
Total revenues	<u>30,863</u>	<u>27,640</u>	<u>25,180</u>	<u>9,092</u>
<b>EXPENDITURES</b>				
General government	709	849	678	240
Public works	<u>12,878</u>	<u>24,510</u>	<u>16,928</u>	<u>8,213</u>
Total expenditures	<u>13,587</u>	<u>25,359</u>	<u>17,606</u>	<u>8,453</u>
Excess (deficiency) of revenues over expenditures	17,276	2,281	7,574	639
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(1,300)</u>	<u>(1,200)</u>	<u>(1,000)</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures and other financing uses	15,976	1,081	6,574	639
<b>FUND BALANCE</b>				
Beginning of year	<u>161,775</u>	<u>64,701</u>	<u>39,468</u>	<u>2,173</u>
End of year	<u>\$ 177,751</u>	<u>\$ 65,782</u>	<u>\$ 46,042</u>	<u>\$ 2,812</u>

Notes on Exhibit A-8 are an integral part of this statement.

<u>Road Lighting District No. 5</u>	<u>Road Lighting District No. 6</u>	<u>Road Lighting District No. 7</u>	<u>Totals 2002 (Memorandum Only)</u>
17,086	\$ 137,860	\$ 4,505	\$ 230,885
2,318	13,024	673	30,286
292	5,195	68	12,625
<u>19,696</u>	<u>156,079</u>	<u>5,246</u>	<u>273,796</u>
585	4,686	154	7,901
<u>12,050</u>	<u>117,098</u>	<u>4,405</u>	<u>196,082</u>
<u>12,635</u>	<u>121,784</u>	<u>4,559</u>	<u>203,983</u>
7,061	34,295	687	69,813
<u>(600)</u>	<u>(5,400)</u>	<u>(200)</u>	<u>(9,700)</u>
6,461	28,895	487	60,113
<u>16,523</u>	<u>237,597</u>	<u>4,599</u>	<u>526,836</u>
<u>\$ 22,984</u>	<u>\$ 266,492</u>	<u>\$ 5,086</u>	<u>\$ 586,949</u>





**PARISH OF ASCENSION  
ROAD AND BRIDGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Parish Transportation Fund	\$ 563,000	\$ 598,562	\$ 35,562	\$ 584,992
FEMA reimbursement	-	16,474	16,474	47,694
Miscellaneous				
Other	189,000	144,532	(44,468)	180,832
Total revenues	<u>752,000</u>	<u>759,568</u>	<u>7,568</u>	<u>813,518</u>
<b>EXPENDITURES</b>				
Public works				
Personnel	2,940,000	2,676,875	263,125	2,353,766
Materials and supplies	368,800	160,278	208,522	182,615
Insurance	36,500	36,500	-	25,700
Equipment and road maintenance	485,800	382,663	103,137	323,570
Gasoline and oil	90,000	97,775	(7,775)	96,555
Telephone	13,200	9,875	3,325	9,267
Other charges and services	150,200	111,729	38,471	95,525
Capital outlay	<u>756,100</u>	<u>550,029</u>	<u>206,071</u>	<u>575,958</u>
Total expenditures	<u>4,840,600</u>	<u>4,025,724</u>	<u>814,876</u>	<u>3,662,956</u>
Excess of expenditures over revenues	<u>(4,088,600)</u>	<u>(3,266,156)</u>	<u>822,444</u>	<u>(2,849,438)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax Fund	4,210,600	3,470,600	(740,000)	3,515,185
Office Building Construction	-	-	-	5,595
Operating transfers out				
Office Building Construction	(10,000)	(10,000)	-	(84,700)
Maintenance Fund	(92,900)	(92,900)	-	-
General Fund	<u>(268,700)</u>	<u>(268,700)</u>	<u>-</u>	<u>(337,000)</u>
Total other financing sources (uses)	<u>3,839,000</u>	<u>3,099,000</u>	<u>(740,000)</u>	<u>3,099,080</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (249,600)</u>	<u>(167,156)</u>	<u>\$ 82,444</u>	<u>249,642</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>249,642</u>		<u>-</u>
End of year		<u>\$ 82,486</u>		<u>\$ 249,642</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002

	East Ascension Drainage Unrestricted		East Ascension Drainage Restricted		East Ascension Drainage Fund	
	Budget	Actual	Budget	Actual	Budget	Variance - favorable (unfavorable)
<b>REVENUES</b>						
Taxes						
Ad valorem	\$ 1,913,500	\$ 1,738,566	\$ -	\$ -	\$ 1,913,500	\$ (174,934)
Sales and use	-	-	6,000,000	6,605,460	6,000,000	605,460
Intergovernmental						
State revenue sharing	188,000	189,785	-	-	188,000	1,785
Grants	-	4,979	-	155,637	-	160,616
Miscellaneous						
Interest	8,000	1,050	600,000	496,303	608,000	(110,647)
Sale of property	5,500	460	20,000	-	25,500	(25,040)
Total revenues	2,115,000	1,934,840	6,620,000	7,257,400	8,735,000	457,240

<b>EXPENDITURES</b>						
General government						
Contribution to retirement system	54,100	62,746	-	-	54,100	(8,646)
Public works						
Personnel	1,545,200	1,336,442	2,635,600	2,508,900	4,180,800	335,458
Vehicular maintenance	138,400	123,207	474,200	384,099	612,600	105,294
Repairs - flood control	4,000	1,889	150,800	20,066	154,800	132,845
Materials and supplies	335,000	249,630	398,500	108,604	733,500	375,266
Utilities	10,000	10,353	31,500	26,173	41,500	4,974
Engineer	40,800	1,080	154,000	128,193	194,800	65,527
Insurance	14,800	14,800	70,200	70,200	85,000	-
Equipment rental	-	-	5,900	3,847	5,900	2,053
Gasoline and oil	27,000	24,008	84,000	112,099	111,000	(25,107)
Other charges and services	46,900	31,024	53,400	30,833	100,300	38,443
Capital outlay - equipment	280,900	181,823	680,200	526,596	961,100	252,681

Weed control	-	-	20,000	12,264	7,736	20,000	12,264	7,736
Tax collector	17,700	10,309	607,800	138,910	468,890	625,500	149,219	476,281
Total expenditures	2,514,800	2,047,311	5,366,100	4,070,784	1,295,316	7,880,900	6,118,095	1,762,805
Excess (deficiency) of revenues over expenditures	(399,800)	(112,471)	1,253,900	3,186,616	1,932,716	854,100	3,074,145	2,220,045
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating transfers in								
East Ascension Drainage								
Restricted Sinking Fund	-	-	76,000	65,211	(10,789)	76,000	65,211	(10,789)
East Ascension Drainage								
Restricted Reserve Fund	-	-	26,000	22,537	(3,463)	26,000	22,537	(3,463)
Operating transfers out								
General Fund	(75,300)	(75,300)	(383,000)	(383,000)	-	(458,300)	(458,300)	-
East Ascension Drainage								
Restricted Sinking Fund	-	-	(2,097,700)	(2,097,700)	-	(2,097,700)	(2,097,700)	-
East Ascension Construction	-	-	(3,594,300)	(3,594,300)	-	(3,594,300)	(3,594,300)	-
FEMA - Repetitive Loss Reduction	-	-	(178,500)	(178,500)	-	(178,500)	(178,500)	-
Other Funds	(78,800)	(78,800)	(137,500)	(137,500)	-	(216,300)	(216,300)	-
Total financing sources (uses)	(154,100)	(154,100)	(6,289,000)	(6,303,252)	(14,252)	(6,443,100)	(6,457,352)	(14,252)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (553,900)	\$ (266,571)	\$ (5,035,100)	\$ (3,116,636)	\$ 1,918,464	\$ (5,589,000)	\$ (3,383,207)	\$ 2,205,793
<b>FUND BALANCE</b>								
Beginning of year		1,215,758		18,327,258			19,543,016	
End of year	\$ 949,187		\$ 15,210,622				\$ 16,159,809	

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
WEST ASCENSION DRAINAGE FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Taxes - Ad valorem	\$ 425,700	\$ 447,568	\$ 21,868	\$ 424,633
Intergovernmental				
State revenue sharing	45,200	43,919	(1,281)	45,276
Grants	219,000	64,938	(154,062)	4,050
Miscellaneous				
Interest	8,000	5,458	(2,542)	4,745
Total revenues	<u>697,900</u>	<u>561,883</u>	<u>(136,017)</u>	<u>478,704</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	13,700	14,998	(1,298)	13,621
Public works				
Personnel	263,500	266,243	(2,743)	193,149
Grants	295,500	86,512	208,988	-
Materials and supplies	29,200	13,187	16,013	4,391
Insurance	4,400	4,400	-	2,950
Equipment maintenance	21,450	17,613	3,837	10,179
Gasoline and oil	7,400	17,195	(9,795)	10,900
Other charges and services	30,500	3,548	26,952	17,140
Capital outlay - equipment	54,600	39,113	15,487	200,084
Weed control	3,000	946	2,054	-
Debt service				
Debt retirement	<u>72,300</u>	<u>72,336</u>	<u>(36)</u>	<u>-</u>
Total expenditures	<u>795,550</u>	<u>536,091</u>	<u>259,459</u>	<u>452,414</u>
Excess (deficiency) of revenues over expenditures	<u>(97,650)</u>	<u>25,792</u>	<u>123,442</u>	<u>26,290</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from lease purchase	-	-	-	200,084
Operating transfers out	<u>(21,500)</u>	<u>(21,500)</u>	<u>-</u>	<u>(25,190)</u>
Total other financing sources (uses)	<u>(21,500)</u>	<u>(21,500)</u>	<u>-</u>	<u>174,894</u>
Excess of revenues over expenditures and other sources (uses)	<u>\$ (119,150)</u>	<u>4,292</u>	<u>\$ 123,442</u>	<u>201,184</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>465,126</u>		<u>263,942</u>
End of year		<u>\$ 469,418</u>		<u>\$ 465,126</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
SALES AND USE TAX DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Sales and use	\$ 10,000,000	\$ 9,752,922	\$ (247,078)	\$ 12,132,943
Refunds	(50,000)	(41,299)	8,701	(46,232)
Miscellaneous				
Interest	140,000	108,788	(31,212)	206,817
Total revenues	10,090,000	9,820,411	(269,589)	12,293,528
<b>EXPENDITURES</b>				
General government				
Consolidated parish collection service	110,000	129,181	(19,181)	118,720
Excess of revenues over expenditures	9,980,000	9,691,230	(288,770)	12,174,808
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales & Use Tax Reserve Fund	9,300	7,913	(1,387)	14,474
Sales & Use Tax Sinking Fund	9,000	7,021	(1,979)	12,681
Operating transfers out				
General Fund	(3,680,500)	(3,460,500)	220,000	(4,382,196)
Road and Bridge Fund	(4,210,600)	(3,470,600)	740,000	(3,515,185)
Dedicated Special Project Fund	-	-	-	(1,150,000)
Recreation Fund	(984,000)	(958,255)	25,745	(1,127,248)
Sales & Use Tax Sinking Fund	(258,200)	(258,200)	-	(257,728)
Road Construction Fund	(1,211,500)	(1,211,500)	-	(1,933,462)
FINS Program Fund	(45,500)	(45,500)	-	(45,500)
Waste Water Fund	-	-	-	(695,514)
Total other financing sources (uses)	(10,372,000)	(9,389,621)	982,379	(13,079,678)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ (392,000)	301,609	\$ 693,609	(904,870)
<b>FUND BALANCE</b>				
Beginning of year		3,382,123		4,286,993
End of year		\$ 3,683,732		\$ 3,382,123

Notes on Exhibit A-8 are an integral part of this statement.



**PARISH OF ASCENSION  
SALES AND USE TAX DISTRICT NO. 2 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Sales and use	\$ 4,500,000	\$ 4,597,752	\$ 97,752	\$ 5,807,935
Refunds	(25,000)	(21,468)	3,532	(23,116)
Miscellaneous				
Interest	<u>3,000</u>	<u>4,445</u>	<u>1,445</u>	<u>9,614</u>
Total revenues	4,478,000	4,580,729	102,729	5,794,433
<b>EXPENDITURES</b>				
General government				
Consolidated parish collection service	<u>50,000</u>	<u>63,112</u>	<u>(13,112)</u>	<u>57,843</u>
Excess of revenues over expenditures	<u>4,428,000</u>	<u>4,517,617</u>	<u>89,617</u>	<u>5,736,590</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales & Use Tax District No. 2 Reserve Fund	-	-	-	48,377
Sales & Use Tax District No. 2 Fund	20,000	5,902	(14,098)	13,703
Operating transfers out				
Road Construction Fund	(1,430,000)	(1,489,664)	(59,664)	(2,903,999)
Fire Protection District No. 1 Fund	(1,327,500)	(1,354,214)	(26,714)	(1,756,954)
Fire Protection District No. 2 Fund	(147,500)	(150,468)	(2,968)	(195,217)
Sales and Use Tax District No. 2 Sinking Fund	<u>(1,519,700)</u>	<u>(1,519,700)</u>	<u>-</u>	<u>(942,500)</u>
Total other financing sources (uses)	<u>(4,404,700)</u>	<u>(4,508,144)</u>	<u>(103,444)</u>	<u>(5,736,590)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ <u>23,300</u>	9,473	\$ <u>(13,827)</u>	-
<b>FUND BALANCE</b>				
Beginning of year		<u>81,865</u>		<u>81,865</u>
End of year		\$ <u>91,338</u>		\$ <u>81,865</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
HEALTH UNIT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Taxes - Ad valorem	\$ 878,200	\$ 811,504	\$ (66,696)	\$ 880,072
Intergovernmental				
State revenue sharing	84,300	84,695	395	84,258
Grants	54,200	54,813	613	24,535
Miscellaneous				
Interest and other	<u>155,000</u>	<u>181,673</u>	<u>26,673</u>	<u>161,556</u>
Total revenues	<u>1,171,700</u>	<u>1,132,685</u>	<u>(39,015)</u>	<u>1,150,421</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	28,200	28,974	(774)	28,038
Health and welfare				
Personnel	855,400	817,420	37,980	728,078
Animal and mosquito control	210,000	211,931	(1,931)	268,629
Other	<u>379,800</u>	<u>300,414</u>	<u>79,386</u>	<u>259,531</u>
Total expenditures	<u>1,473,400</u>	<u>1,358,739</u>	<u>114,661</u>	<u>1,284,276</u>
Excess (deficiency) of revenues over expenditures	<u>(301,700)</u>	<u>(226,054)</u>	<u>75,646</u>	<u>(133,855)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Dedicated Special Project Fund	-	-	-	100,000
Other Funds	-	-	-	3,480
Operating transfers out				
Office Building Construction Fund	-	-	-	(13,600)
General Fund and other funds	<u>(147,800)</u>	<u>(147,800)</u>	<u>-</u>	<u>(35,200)</u>
Total other financing sources (uses)	<u>(147,800)</u>	<u>(147,800)</u>	<u>-</u>	<u>54,680</u>
Excess of (deficiency) revenues and other financing over expenditures	<u>\$ (449,500)</u>	<u>(373,854)</u>	<u>\$ 75,646</u>	<u>(79,175)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>1,441,217</u>		<u>1,520,392</u>
End of year		<u>\$ 1,067,363</u>		<u>\$ 1,441,217</u>

Notes on Exhibit A-8 are an integral part of this statement.

# PARISH OF ASCENSION MENTAL HEALTH UNIT FUND

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 878,200	\$ 810,034	\$ (68,166)	\$ 878,673
Intergovernmental				
State revenue sharing	84,300	84,698	398	84,258
Other	396,900	354,874	(42,026)	253,292
Miscellaneous				
Interest	10,000	4,479	(5,521)	1,865
Other	39,000	65,917	26,917	59,139
	<u>1,408,400</u>	<u>1,320,002</u>	<u>(88,398)</u>	<u>1,277,227</u>
Total revenues				
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	28,200	28,974	(774)	28,104
Health and welfare				
Personnel	924,300	758,254	166,046	667,144
Telephone	40,600	40,523	77	40,936
Maintenance	28,800	11,158	17,642	13,113
Other charges and services	269,600	239,752	29,848	265,263
Capital outlay - equipment	9,000	-	9,000	34,464
	<u>1,300,500</u>	<u>1,078,661</u>	<u>221,839</u>	<u>1,049,024</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>107,900</u>	<u>241,341</u>	<u>133,441</u>	<u>228,203</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Dedicated Special Project Fund	-	-	-	97,600
Operating transfers out				
General Fund and other funds	<u>(142,800)</u>	<u>(142,800)</u>	<u>-</u>	<u>(42,400)</u>
	<u>(142,800)</u>	<u>(142,800)</u>	<u>-</u>	<u>55,200</u>
Total financing sources (uses)				
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (34,900)</u>	98,541	<u>\$ 133,441</u>	283,403
<b>FUND BALANCE</b>				
Beginning of year		<u>680,693</u>		<u>397,290</u>
End of year		<u>\$ 779,234</u>		<u>\$ 680,693</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
FIRE PROTECTION DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Intergovernmental				
Fire insurance rebate	\$ 142,600	\$ 142,620	\$ 20	\$ 119,194
Miscellaneous				
Interest and other	<u>150,000</u>	<u>125,472</u>	<u>(24,528)</u>	<u>229,182</u>
Total revenues	<u>292,600</u>	<u>268,092</u>	<u>(24,508)</u>	<u>348,376</u>
<b>EXPENDITURES</b>				
Public safety				
Personnel	66,600	70,001	(3,401)	41,305
Maintenance	165,500	156,505	8,995	140,625
Fire protection and service	197,000	190,872	6,128	107,572
Insurance	54,200	60,687	(6,487)	49,679
Intergovernmental payments	502,600	502,620	(20)	119,194
Other charges and services	34,100	39,226	(5,126)	44,851
Capital outlay - equipment	<u>767,600</u>	<u>429,897</u>	<u>337,703</u>	<u>1,069,751</u>
Total expenditures	<u>1,787,600</u>	<u>1,449,808</u>	<u>337,792</u>	<u>1,572,977</u>
Excess of expenditures over revenues	<u>(1,495,000)</u>	<u>(1,181,716)</u>	<u>313,284</u>	<u>(1,224,601)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax District No.2 Fund	1,327,500	1,354,214	26,714	1,756,954
Operating transfers out				
General Fund	(66,800)	(66,800)	-	(50,550)
Fire District No.1 Construction Fund	<u>(461,100)</u>	<u>(461,100)</u>	<u>-</u>	<u>(310,100)</u>
Total other financing sources (uses)	<u>799,600</u>	<u>826,314</u>	<u>26,714</u>	<u>1,396,304</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ (695,400)</u>	<u>(355,402)</u>	<u>\$ 339,998</u>	<u>171,703</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>3,956,028</u>		<u>3,784,325</u>
End of year		<u>\$ 3,600,626</u>		<u>\$ 3,956,028</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
RECREATION COMMISSION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		Variance -	2001
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Charges for services	\$ 26,000	\$ 37,690	\$ 11,690	\$ 39,260
Intergovernmental				
Grants	187,600	160,761	(26,839)	169,561
Miscellaneous				
Rentals and other	<u>37,000</u>	<u>46,572</u>	<u>9,572</u>	<u>92,405</u>
Total revenues	<u>250,600</u>	<u>245,023</u>	<u>(5,577)</u>	<u>301,226</u>
<b>EXPENDITURES</b>				
Parish culture and recreation				
Personnel	258,000	181,593	76,407	627,619
Programs	115,500	76,663	38,837	75,233
Maintenance	90,000	77,776	12,224	110,291
Other charges and services	407,500	292,343	115,157	353,289
Site work	654,500	261,427	393,073	208,966
Capital outlay - equipment	<u>28,200</u>	<u>6,462</u>	<u>21,738</u>	<u>41,856</u>
Total expenditures	<u>1,553,700</u>	<u>896,264</u>	<u>657,436</u>	<u>1,417,254</u>
Excess of expenditures over revenues	<u>(1,303,100)</u>	<u>(651,241)</u>	<u>651,859</u>	<u>(1,116,028)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax District No. 1 Fund	984,000	958,255	(25,745)	1,127,248
Other funds	238,300	256,887	18,587	-
Operating transfers out				
General Fund	(65,100)	(65,100)	-	(35,400)
Recreation Fund B	(449,000)	(449,000)	-	-
Other funds	<u>(81,800)</u>	<u>(81,800)</u>	<u>-</u>	<u>(41,300)</u>
Total other financing sources (uses)	<u>626,400</u>	<u>619,242</u>	<u>(7,158)</u>	<u>1,050,548</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ (676,700)</u>	<u>(31,999)</u>	<u>\$ 644,701</u>	<u>(65,480)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>1,037,995</u>		<u>1,103,475</u>
End of year		<u>\$ 1,005,996</u>		<u>\$ 1,037,995</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 1 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 18,500	\$ 19,701	\$ 1,201	\$ 17,674
Intergovernmental				
State revenue sharing	6,700	6,569	(131)	6,699
Miscellaneous				
Interest	<u>5,000</u>	<u>4,593</u>	<u>(407)</u>	<u>7,365</u>
Total revenues	<u>30,200</u>	<u>30,863</u>	<u>663</u>	<u>31,738</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	600	709	(109)	590
Public works				
Utilities	<u>14,000</u>	<u>12,878</u>	<u>1,122</u>	<u>12,554</u>
Total expenditures	<u>14,600</u>	<u>13,587</u>	<u>1,013</u>	<u>13,144</u>
Excess of revenues over expenditures	15,600	17,276	1,676	18,594
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(1,300)</u>	<u>(1,300)</u>	<u>-</u>	<u>(1,250)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 14,300</u>	15,976	<u>\$ 1,676</u>	17,344
<b>FUND BALANCE</b>				
Beginning of year		<u>161,775</u>		<u>144,431</u>
End of year		<u>\$ 177,751</u>		<u>\$ 161,775</u>

Notes on Exhibit A-8 are an integral part of this statement



**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 2 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 24,200	\$ 25,577	\$ 1,377	\$ 24,242
Intergovernmental				
State revenue sharing	500	486	(14)	507
Miscellaneous				
Interest	<u>2,000</u>	<u>1,577</u>	<u>(423)</u>	<u>3,723</u>
Total revenues	<u>26,700</u>	<u>27,640</u>	<u>940</u>	<u>28,472</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	800	849	(49)	771
Public works				
Utilities	<u>30,000</u>	<u>24,510</u>	<u>5,490</u>	<u>67,259</u>
Total expenditures	<u>30,800</u>	<u>25,359</u>	<u>5,441</u>	<u>68,030</u>
Excess (deficiency) of revenues over expenditures	(4,100)	2,281	6,381	(39,558)
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(1,200)</u>	<u>(1,200)</u>	<u>-</u>	<u>(1,250)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (5,300)</u>	1,081	<u>\$ 6,381</u>	(40,808)
<b>FUND BALANCE</b>				
Beginning of year		<u>64,701</u>		<u>105,509</u>
End of year		<u>\$ 65,782</u>		<u>\$ 64,701</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 3 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 18,300	\$ 19,524	\$ 1,224	\$ 18,015
Intergovernmental				
State revenue sharing	4,900	4,756	(144)	4,932
Miscellaneous				
Interest	<u>1,000</u>	<u>900</u>	<u>(100)</u>	<u>1,278</u>
Total revenues	<u>24,200</u>	<u>25,180</u>	<u>980</u>	<u>24,225</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	600	678	(78)	584
Public works				
Utilities	<u>19,500</u>	<u>16,928</u>	<u>2,572</u>	<u>17,310</u>
Total expenditures	<u>20,100</u>	<u>17,606</u>	<u>2,494</u>	<u>17,894</u>
Excess of revenues over expenditures	4,100	7,574	3,474	6,331
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>(950)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ 3,100</u>	6,574	<u>\$ 3,474</u>	5,381
<b>FUND BALANCE</b>				
Beginning of year		<u>39,468</u>		<u>34,087</u>
End of year		<u>\$ 46,042</u>		<u>\$ 39,468</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 4 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 6,500	\$ 6,632	\$ 132	\$ 6,494
Intergovernmental				
State revenue sharing	<u>2,600</u>	<u>2,460</u>	<u>(140)</u>	<u>2,559</u>
Total revenues	<u>9,100</u>	<u>9,092</u>	<u>(8)</u>	<u>9,053</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	200	240	(40)	208
Public works				
Utilities	<u>9,000</u>	<u>8,213</u>	<u>787</u>	<u>8,073</u>
Total expenditures	<u>9,200</u>	<u>8,453</u>	<u>747</u>	<u>8,281</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (100)</u>	639	<u>\$ 739</u>	772
<b>FUND BALANCE</b>				
Beginning of year		<u>2,173</u>		<u>1,401</u>
End of year		<u>\$ 2,812</u>		<u>\$ 2,173</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 5 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 15,600	\$ 17,086	\$ 1,486	\$ 15,581
Intergovernmental				
State revenue sharing	2,400	2,318	(82)	2,415
Miscellaneous				
Interest	300	292	(8)	411
Total revenues	<u>18,300</u>	<u>19,696</u>	<u>1,396</u>	<u>18,407</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	500	585	(85)	498
Public works				
Utilities	<u>19,200</u>	<u>12,050</u>	<u>7,150</u>	<u>17,119</u>
Total expenditures	<u>19,700</u>	<u>12,635</u>	<u>7,065</u>	<u>17,617</u>
Excess (deficiency) of revenues over expenditures	(1,400)	7,061	8,461	790
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(600)</u>	<u>(600)</u>	<u>-</u>	<u>(600)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (2,000)</u>	6,461	<u>\$ 8,461</u>	190
<b>FUND BALANCE</b>				
Beginning of year		<u>16,523</u>		<u>16,333</u>
End of year		<u>\$ 22,984</u>		<u>\$ 16,523</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 6 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002

(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 119,800	\$ 137,860	\$ 18,060	\$ 119,733
Intergovernmental				
State revenue sharing	12,200	13,024	824	12,165
Miscellaneous				
Interest	<u>6,500</u>	<u>5,195</u>	<u>(1,305)</u>	<u>8,846</u>
Total revenues	<u>138,500</u>	<u>156,079</u>	<u>17,579</u>	<u>140,744</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	3,800	4,686	(886)	3,824
Public works				
Utilities	<u>134,000</u>	<u>117,098</u>	<u>16,902</u>	<u>123,720</u>
Total expenditures	<u>137,800</u>	<u>121,784</u>	<u>16,016</u>	<u>127,544</u>
Excess of revenues over expenditures	700	34,295	33,595	13,200
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(5,400)</u>	<u>(5,400)</u>	<u>-</u>	<u>(5,050)</u>
Excess of revenues over expenditures and other financing uses	<u>\$ (4,700)</u>	28,895	<u>\$ 33,595</u>	8,150
<b>FUND BALANCE</b>				
Beginning of year		<u>237,597</u>		<u>229,447</u>
End of year		<u>\$ 266,492</u>		<u>\$ 237,597</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD LIGHTING DISTRICT NO. 7 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 3,900	\$ 4,505	\$ 605	\$ 3,889
Intergovernmental				
State revenue sharing	700	673	(27)	711
Miscellaneous				
Interest	<u>100</u>	<u>68</u>	<u>(32)</u>	<u>125</u>
Total revenues	<u>4,700</u>	<u>5,246</u>	<u>546</u>	<u>4,725</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	100	154	(54)	124
Public works				
Utilities	<u>5,600</u>	<u>4,405</u>	<u>1,195</u>	<u>4,842</u>
Total expenditures	<u>5,700</u>	<u>4,559</u>	<u>1,141</u>	<u>4,966</u>
Excess (deficiency) of revenues over expenditures	(1,000)	687	1,687	(241)
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	<u>(200)</u>	<u>(200)</u>	<u>-</u>	<u>(200)</u>
Excess (deficiency) of revenues over expenditures and other financing uses	<u>\$ (1,200)</u>	487	<u>\$ 1,687</u>	(441)
<b>FUND BALANCE</b>				
Beginning of year		<u>4,599</u>		<u>5,040</u>
End of year		<u>\$ 5,086</u>		<u>\$ 4,599</u>

Notes on Exhibit A-8 are an integral part of this statement.



# PARISH OF ASCENSION JAIL FUND

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		Variance - favorable (unfavorable)	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Miscellaneous	\$ 5,000	\$ 4,520	\$ (480)	\$ 7,268
<b>EXPENDITURES</b>				
Public safety				
Personnel	-	-	-	57,373
Prisoners	436,100	461,030	(24,930)	399,663
Utilities	156,000	172,440	(16,440)	188,241
Telephone	20,000	18,788	1,212	16,691
Maintenance	128,900	138,123	(9,223)	102,250
Supplies	155,000	163,403	(8,403)	158,854
Major repairs - building	61,000	59,093	1,907	12,551
Insurance	17,300	17,300	-	12,200
Miscellaneous	3,700	2,207	1,493	2,114
Capital outlay - equipment	20,000	18,784	1,216	36,745
Total expenditures	998,000	1,051,168	(53,168)	986,682
Excess of expenditures over revenues	(993,000)	(1,046,648)	(53,648)	(979,414)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	1,070,000	1,070,000	-	1,017,018
Operating transfers out				
Other funds	(100,000)	(100,000)	-	(5,900)
Total other financing sources (uses)	970,000	970,000	-	1,011,118
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (23,000)	(76,648)	\$ (53,648)	31,704
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year		31,704		-
End of year		\$ (44,944)		\$ 31,704

Notes on Exhibit A-8 are an integral part of this statement

**PARISH OF ASCENSION  
LAW OFFICERS' COURT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	
<b>REVENUES</b>				
Fines and forfeitures				
Court fines & bond forfeitures	\$ 60,000	\$ 55,014	\$ (4,986)	\$ 55,804
<b>EXPENDITURES</b>				
General government				
Juror and witnesses	<u>75,000</u>	<u>53,683</u>	<u>21,317</u>	<u>67,478</u>
Excess of expenditures over revenues	(15,000)	1,331	16,331	(11,674)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
General Fund	<u>17,000</u>	<u>8,168</u>	<u>(8,832)</u>	<u>10,000</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 2,000</u>	9,499	<u>\$ 7,499</u>	(1,674)
<b>FUND BALANCE (DEFICIT)</b>				
Beginning of year		<u>(1,674)</u>		<u>-</u>
End of year		<u>\$ 7,825</u>		<u>\$ (1,674)</u>

Notes on Exhibit A-8 are an integral part of this statement

**PARISH OF ASCENSION  
SECTION 8 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Intergovernmental				
HUD receipts	<u>\$ 449,000</u>	<u>\$ 475,328</u>	<u>\$ 26,328</u>	<u>\$ 368,471</u>
<b>EXPENDITURES</b>				
General government				
Consultant and administration	47,000	48,706	(1,706)	38,000
Accounting	3,000	3,000	-	3,000
Health and welfare				
Housing and utility assistance	<u>399,000</u>	<u>423,622</u>	<u>(24,622)</u>	<u>327,471</u>
Total expenditures	<u>449,000</u>	<u>475,328</u>	<u>(26,328)</u>	<u>368,471</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>-</u>		<u>-</u>
End of year		<u>\$ -</u>		<u>\$ -</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
DARROW COMMUNITY CENTER FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Miscellaneous				
Rental	\$ 9,000	\$ 6,100	\$ (2,900)	\$ 7,350
Interest	<u>1,500</u>	<u>1,438</u>	<u>(62)</u>	<u>2,715</u>
Total revenues	<u>10,500</u>	<u>7,538</u>	<u>(2,962)</u>	<u>10,065</u>
<b>EXPENDITURES</b>				
Public works				
Personnel	1,500	-	1,500	10,119
Utilities	6,600	4,209	2,391	5,302
Maintenance	12,000	3,204	8,796	12,257
Insurance	500	500	-	400
Miscellaneous	<u>9,500</u>	<u>2,605</u>	<u>6,895</u>	<u>1,828</u>
Total expenditures	<u>30,100</u>	<u>10,518</u>	<u>19,582</u>	<u>29,906</u>
Excess (deficiency) of revenues over expenditures	<u>(19,600)</u>	<u>(2,980)</u>	<u>16,620</u>	<u>(19,841)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Recreation Fund	49,100	49,100	-	8,300
Operating transfers out				
Recreation Fund	(10,000)	(10,000)	-	-
Maintenance Fund	<u>(62,800)</u>	<u>(79,510)</u>	<u>(16,710)</u>	<u>-</u>
Total other financing sources (uses)	<u>(23,700)</u>	<u>(40,410)</u>	<u>(16,710)</u>	<u>8,300</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ (43,300)</u>	<u>(43,390)</u>	<u>\$ (90)</u>	<u>(11,541)</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>43,390</u>		<u>54,931</u>
End of year		<u>\$ -</u>		<u>\$ 43,390</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
FIRE PROTECTION DISTRICT NO. 2 FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Fire insurance rebate	\$ 26,000	\$ 26,030	\$ 30	\$ 30,714
Miscellaneous				
Interest	<u>25,000</u>	<u>20,698</u>	<u>(4,302)</u>	<u>37,329</u>
Total revenues	<u>51,000</u>	<u>46,728</u>	<u>(4,272)</u>	<u>68,043</u>
<b>EXPENDITURES</b>				
Public safety				
Distribution to fire service unit	26,000	26,030	(30)	30,714
Maintenance	18,000	7,901	10,099	5,384
Fire protection and service	7,500	11,169	(3,669)	1,542
Insurance	12,400	15,246	(2,846)	13,617
Intergovernmental payments	159,100	158,422	678	147,900
Other charges and services	11,000	8,863	2,137	9,231
Capital outlay - equipment	<u>141,500</u>	<u>141,545</u>	<u>(45)</u>	<u>1,018</u>
Total expenditures	<u>375,500</u>	<u>369,176</u>	<u>6,324</u>	<u>209,406</u>
Excess of expenditures over revenues	<u>(324,500)</u>	<u>(322,448)</u>	<u>2,052</u>	<u>(141,363)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax District No.2 Fund	147,500	150,468	2,968	195,217
Operating transfers out				
General Fund	<u>(8,800)</u>	<u>(8,800)</u>	<u>-</u>	<u>(7,800)</u>
Total other financing sources (uses)	<u>138,700</u>	<u>141,668</u>	<u>2,968</u>	<u>187,417</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ (185,800)</u>	<u>(180,780)</u>	<u>\$ 5,020</u>	<u>46,054</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>772,533</u>		<u>726,479</u>
End of year		<u>\$ 591,753</u>		<u>\$ 772,533</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
TOURIST COMMISSION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Taxes				
Sales and use	\$ 287,000	\$ 274,844	\$ (12,156)	\$ 312,482
Miscellaneous				
Interest	30,000	24,302	(5,698)	49,854
Other	<u>23,000</u>	<u>8,005</u>	<u>(14,995)</u>	<u>8,500</u>
Total revenues	<u>340,000</u>	<u>307,151</u>	<u>(32,849)</u>	<u>370,836</u>
<b>EXPENDITURES</b>				
Culture and recreation				
Personnel	187,000	134,422	52,578	113,856
Advertising	143,500	126,373	17,127	103,342
Utilities	2,500	2,036	464	1,672
Telephone	9,000	7,426	1,574	8,832
Travel and mileage	15,000	10,680	4,320	15,781
Capital outlay - equipment	29,500	6,209	23,291	2,140
Appropriations and grants	94,700	34,241	60,459	37,453
Other	<u>51,300</u>	<u>30,470</u>	<u>20,830</u>	<u>30,618</u>
Total expenditures	<u>532,500</u>	<u>351,857</u>	<u>180,643</u>	<u>313,694</u>
Excess (deficiency) of revenues over expenditures	<u>(192,500)</u>	<u>(44,706)</u>	<u>147,794</u>	<u>57,142</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out				
General Fund	(11,100)	(11,100)	-	(10,400)
Office building construction	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>	<u>-</u>
Total other financing uses	<u>(51,100)</u>	<u>(51,100)</u>	<u>-</u>	<u>(10,400)</u>
Excess (deficiency) of revenues and other financing uses over expenditures	<u>\$ (243,600)</u>	<u>(95,806)</u>	<u>\$ 147,794</u>	<u>46,742</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>775,624</u>		<u>728,882</u>
End of year		<u>\$ 679,818</u>		<u>\$ 775,624</u>

Notes on Exhibit A-8 are an integral part of this statement.



**PARISH OF ASCENSION  
COUNCIL ON AGING FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 658,700	\$ 608,639	\$ (50,061)	\$ 660,112
Miscellaneous				
Interest	<u>5,500</u>	<u>3,934</u>	<u>(1,566)</u>	<u>8,108</u>
Total revenues	<u>664,200</u>	<u>612,573</u>	<u>(51,627)</u>	<u>668,220</u>
<b>EXPENDITURES</b>				
General government				
Contribution to retirement system	21,200	21,732	(532)	21,030
Health and welfare				
Appropriations and grants	<u>465,200</u>	<u>474,993</u>	<u>(9,793)</u>	<u>436,210</u>
Total expenditures	<u>486,400</u>	<u>496,725</u>	<u>(10,325)</u>	<u>457,240</u>
Excess of revenues over expenditures	<u>177,800</u>	<u>115,848</u>	<u>(61,952)</u>	<u>210,980</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in				
Council on Aging Sinking Fund	1,000	1,602	602	3,332
Operating transfers out				
Council on Aging Sinking Fund	(118,100)	(118,100)	-	(119,016)
General Fund	<u>(1,200)</u>	<u>(1,200)</u>	<u>-</u>	<u>(1,200)</u>
Total financing sources (uses)	<u>(118,300)</u>	<u>(117,698)</u>	<u>602</u>	<u>(116,884)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>\$ 59,500</u>	<u>(1,850)</u>	<u>\$ (61,350)</u>	<u>94,096</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>685,980</u>		<u>591,884</u>
End of year		<u>\$ 684,130</u>		<u>\$ 685,980</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
JUDICIAL DISTRICT FAMILIES IN NEED OF SERVICES FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Miscellaneous				
Interest	\$ 1,500	\$ 1,186	\$ (314)	\$ 3,648
<b>EXPENDITURES</b>				
Judicial - Parish Court				
Personnel	118,900	118,304	596	102,569
Miscellaneous	600	-	600	-
Total expenditures	119,500	118,304	1,196	102,569
Excess of expenditures over revenues	???	(117,118)	882	(98,921)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Criminal Court Fund	36,600	36,600	-	36,600
Sales and Use Tax Fund	45,500	45,500	-	45,500
Total other financing sources	82,100	82,100	-	82,100
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (35,900)	(35,018)	\$ 882	(16,821)
<b>FUND BALANCE</b>				
Beginning of year		58,365		75,186
End of year		\$ 23,347		\$ 58,365

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
SUPPLEMENTAL ENVIRONMENT PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
<b>REVENUES</b>			<u>2001 Actual</u>
Miscellaneous			
Interest	\$ 3,500	\$ 2,802	\$ (698)
			\$ 4,709
<b>EXPENDITURES</b>			
Public safety			
Maintenance-furniture and equipment	1,500	1,071	429
Professional	18,000	3,447	14,553
Appropriation and grants	4,000	-	4,000
Capital outlay	24,000	-	24,000
Other	13,000	7,464	5,536
			-
Total expenditures	60,500	11,982	48,518
			3,837
Excess (deficiency) of revenues over expenditures	\$ (57,000)	(9,180)	\$ 47,820
			872
<b>FUND BALANCE</b>			
Beginning of year		156,404	155,532
End of year		\$ 147,224	\$ 156,404

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
DEDICATED SPECIAL PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
	<u>Budget</u>	<u>Actual</u>		
<b>REVENUES</b>				
Interest	\$ -	\$ 37,050	\$ 37,050	\$ 27,819
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Transfer in Sales & Use	-	-	-	1,150,000
Operating transfers out				
General Fund	(150,000)	(150,000)	-	(2,400)
Waste Water Fund	(500,000)	(500,000)	-	-
Geismar Community Center Fund	(200,000)	(200,000)	-	-
Recreation Fund	(200,000)	(200,000)	-	-
Recreation Fund B	(200,000)	(200,000)	-	-
Health Unit Fund	-	-	-	(100,000)
Mental Health Fund	-	-	-	(97,600)
<i>Total other financing sources (uses)</i>	<u>(1,250,000)</u>	<u>(1,250,000)</u>	<u>-</u>	<u>950,000</u>
Total revenues and other financing sources	\$ <u>(1,250,000)</u>	(1,212,950)	\$ <u>37,050</u>	977,819
<b>FUND BALANCE</b>				
Beginning of year		<u>1,379,745</u>		<u>401,926</u>
End of year		\$ <u>166,795</u>		\$ <u>1,379,745</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ASCENSION PARISH LIBRARY FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Taxes				
Ad valorem	\$ 2,985,910	\$ 2,903,592	\$ (82,318)	\$ 2,985,909
Intergovernmental				
State revenue sharing	280,000	287,973	7,973	290,133
State - aids libraries	25,204	25,204	-	24,689
Charges for services				
Charges for services	15,000	17,799	2,799	16,459
Fines and forfeitures				
Library	18,500	23,756	5,256	22,813
Miscellaneous				
Use of money and property	32,000	37,739	5,739	30,934
Other	<u>20,000</u>	<u>20,853</u>	<u>853</u>	<u>20,043</u>
Total revenues	<u>3,376,614</u>	<u>3,316,916</u>	<u>(59,698)</u>	<u>3,390,980</u>
<b>EXPENDITURES</b>				
Culture and recreation				
Library administration	1,631,847	1,435,603	196,244	1,128,347
Materials and supplies	91,100	56,374	34,726	53,841
Operating services	448,500	335,666	112,834	337,359
Travel and mileage	27,000	19,810	7,190	9,810
Capital outlay - equipment	870,000	610,896	259,104	474,143
Intergovernmental				
Miscellaneous	<u>101,000</u>	<u>124,842</u>	<u>(23,842)</u>	<u>135,364</u>
Total expenditures	<u>3,169,447</u>	<u>2,583,191</u>	<u>586,256</u>	<u>2,138,864</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 207,167</u>	733,725	<u>\$ 526,558</u>	1,252,116
<b>FUND BALANCE</b>				
Beginning of year		<u>3,817,416</u>		<u>2,565,300</u>
End of year		<u>\$ 4,551,141</u>		<u>\$ 3,817,416</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
RECREATION FUND B**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002

	<u>2002</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
<b>REVENUES</b>			
Charges for services	\$ 49,500	\$ 49,500	\$ -
Miscellaneous			
Rentals and other	<u>51,100</u>	<u>24,018</u>	<u>(27,082)</u>
Total revenues	<u>100,600</u>	<u>73,518</u>	<u>(27,082)</u>
<b>EXPENDITURES</b>			
Parish culture and recreation			
Personnel	79,600	91,008	(11,408)
Programs	30,200	25,480	4,720
Other charges and services	80,400	39,034	41,366
Site work	31,500	7,026	24,474
Capital outlay-equipment	<u>51,600</u>	<u>43,136</u>	<u>8,464</u>
Total expenditures	<u>273,300</u>	<u>205,684</u>	<u>67,616</u>
Excess of expenditures over revenues	<u>(172,700)</u>	<u>(132,166)</u>	<u>40,534</u>
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in			
General Fund	2,500	2,500	-
Special Projects Fund	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total other financing sources	<u>202,500</u>	<u>202,500</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ 29,800</u>	<u>70,334</u>	<u>\$ 40,534</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u>\$ 70,334</u>	

Notes on Exhibit A-8 are an integral part of this statement.



**PARISH OF ASCENSION  
FEMA - REPETITIVE LOSS REDUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002

	<u>2002</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
<b>REVENUES</b>			
Grant - Flood mitigation	\$ 1,358,900	\$ 966,672	\$ (392,228)
Miscellaneous	<u>5,800</u>	<u>26,335</u>	<u>20,535</u>
Total revenues	<u>1,364,700</u>	<u>993,007</u>	<u>(371,693)</u>
<b>EXPENDITURES</b>			
Grant - Flood mitigation	<u>1,543,200</u>	<u>1,099,188</u>	<u>444,012</u>
Excess (deficiency) of revenues over expenditures	(178,500)	(106,181)	72,319
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in Special Projects Fund	<u>178,500</u>	<u>178,500</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ -</u>	72,319	<u>\$ 72,319</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u>\$ 72,319</u>	

Notes on Exhibit A-8 are an integral part of this statement.

## **PARISH OF ASCENSION**

### **DEBT SERVICE FUNDS**

#### **SALES AND USE TAX DISTRICT NO. 1 SINKING AND RESERVE DEBT SERVICE FUNDS**

The Sales and Use Tax Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$1,810,000 refunding bonds issued in 1996. The bond issues are financed through a dedication of Parish sales taxes.

#### **EAST ASCENSION DRAINAGE SINKING AND RESERVE DEBT SERVICE FUNDS**

The East Ascension Drainage Sinking and Reserve Debt Service Funds are used to accumulate monies for payment of the \$1,110,000, \$5,000,000, and \$2,885,000 public improvement bonds issued in 1989, 1990, and 1991, respectively, and \$10,605,000 public improvement refunding bonds issued in 1996, to fund drainage projects of the East Ascension Drainage District of the Parish. The bond issue is financed through a dedication of drainage sales taxes.

#### **SALES AND USE TAX DISTRICT NO. 2 SINKING DEBT SERVICE FUND**

The Sales and Use Tax District No. 2 Sinking Debt Service Fund is used to accumulate monies for payment of the \$16,000,000 bond issued in 2001 to fund road construction, maintenance and fire protection. The bond issues are financed through a dedication of Parish sales taxes. The debt service reserve requirement is maintained through reserve fund insurance.

#### **COUNCIL ON AGING SINKING DEBT SERVICE FUND**

The Council on Aging Sinking Debt Service Fund is used to accumulate monies for payment of the \$800,000 Certificate of Indebtedness issued in 1995. The debt issue is financed through dedication of ad valorem taxes for the elderly.

#### **LIBRARY DEBT SERVICE FUND**

The Library Debt Service Fund is used to accumulate monies for the payment of the 1977 bond issue of \$2,200,000 for the purpose of acquiring sites and erecting buildings, including furniture, fixtures and equipment, for public libraries in the Parish. The bond is retired.

#### **BAYOU TERRACE BOND FUND**

The Bayou Terrace Bond Fund is used to accumulate funds for payment of the \$606,960 debt issued in 1997 to fund road improvements. The debt issue is financial by a special property assessment.

# PARISH OF ASCENSION DEBT SERVICE FUNDS

## COMBINING BALANCE SHEET

December 31, 2002  
(With comparative totals for 2001)

	<u>Public Improvement Bonds</u>			
	<u>Sales &amp; Use Tax No. 1 Sinking</u>	<u>Sales &amp; Use Tax No. 1 Reserve</u>	<u>East Ascension Drainage Sinking</u>	<u>East Ascension Drainage Reserve</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 101,184
Investments	216,728	265,478	181,120	2,086,470
Accounts receivable, net	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 216,728</u>	<u>\$ 265,478</u>	<u>\$ 181,120</u>	<u>\$ 2,187,654</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
Total liabilities	-	-	-	-
<b>FUND BALANCE</b>				
Reserved for debt service	<u>216,728</u>	<u>265,478</u>	<u>181,120</u>	<u>2,187,654</u>
Total liabilities and fund balance	<u>\$ 216,728</u>	<u>\$ 265,478</u>	<u>\$ 181,120</u>	<u>\$ 2,187,654</u>

Notes on Exhibit A-8 are an integral part of this statement.

Public Improvement Bonds				Totals (Memorandum Only)	
General Obligation Debt					
Sales & Use Tax No. 2 Sinking	Council on Aging Sinking	Library Fund	Bayou Terrace Bond	2002	2001
\$ -	\$ -	\$ -	\$ -	\$ 101,184	\$ 40,070
213,378	94,525	39	254,950	3,312,688	3,369,447
-	-	-	82,003	82,003	108,199
<u>122,375</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>122,375</u>	<u>78,541</u>
<u>\$ 335,753</u>	<u>\$ 94,525</u>	<u>\$ 39</u>	<u>\$ 336,953</u>	<u>\$ 3,618,250</u>	<u>\$ 3,596,257</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,385
-	-	-	56,124	56,124	82,889
-	-	-	56,124	56,124	113,274
<u>335,753</u>	<u>94,525</u>	<u>39</u>	<u>280,829</u>	<u>3,562,126</u>	<u>3,482,983</u>
<u>\$ 335,753</u>	<u>\$ 94,525</u>	<u>\$ 39</u>	<u>\$ 336,953</u>	<u>\$ 3,618,250</u>	<u>\$ 3,596,257</u>

# PARISH OF ASCENSION DEBT SERVICE FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2002  
(With comparative totals for 2001)

	Public Improvement Bonds			
	Sales & Use Tax		East Ascension	East Ascension
	Sinking	Reserve	Drainage Sinking	Drainage Reserve
<b>REVENUES</b>				
Taxes - Ad valorem	\$ -	\$ -	\$ -	\$ -
Miscellaneous				
Interest	7,021	7,913	22,537	65,211
Special assessment	-	-	-	-
Other	-	-	-	-
Total revenues	<u>7,021</u>	<u>7,913</u>	<u>22,537</u>	<u>65,211</u>
<b>EXPENDITURES</b>				
Debt service				
Principal retirement	205,000	-	1,240,000	-
Bond issue costs	-	-	-	-
Interest and bank charges	<u>52,756</u>	<u>-</u>	<u>859,980</u>	<u>-</u>
Total expenditures	<u>257,756</u>	<u>-</u>	<u>2,099,980</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(250,735)</u>	<u>7,913</u>	<u>(2,077,443)</u>	<u>65,211</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from long-term debt	-	-	-	-
Proceeds of refunding debt	-	-	-	-
Operating transfers in				
E.A. Drainage Restricted Fund	-	-	2,097,700	-
Sales & Use Tax Fund	258,200	-	-	-
Council on Aging Fund	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Payment to refund debt escrow agent	-	-	-	-
Operating transfers out				
E.A. Drainage Restricted Fund	-	-	(22,537)	(65,211)
Sales & Use Tax District No. 1 Fund	(7,020)	(7,913)	-	-
Council on Aging Fund	-	-	-	-
Road Construction	-	-	-	-
Sales & Use Tax District No. 2 Fund	-	-	-	-
Total other financing sources (uses)	<u>251,180</u>	<u>(7,913)</u>	<u>2,075,163</u>	<u>(65,211)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	445	-	(2,280)	-
<b>FUND BALANCE</b>				
Beginning of year	<u>216,283</u>	<u>265,478</u>	<u>183,400</u>	<u>2,187,654</u>
End of year	<u>\$ 216,728</u>	<u>\$ 265,478</u>	<u>\$ 181,120</u>	<u>\$ 2,187,654</u>

Notes on Exhibit A-8 are an integral part of this statement.

Public Improvement		General Obligation Debt			Totals	
Bonds				(Memorandum Only)		
Sales & Use Tax	Council on		Bayou Terrace			
No. 2 Sinking	Aging	Library Fund	Bond	2002	2001	
	Sinking					
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	
5,902	1,602	1	12,801	122,988	277,276	
-	-	-	17,722	17,722	52,678	
10,762	-	-	-	10,762	-	
16,664	1,602	1	30,523	151,472	329,967	
740,000	100,000	-	54,000	2,339,000	2,240,000	
-	-	-	-	-	274,406	
659,824	15,800	-	17,722	1,606,082	1,234,523	
1,399,824	115,800	-	71,722	3,945,082	3,748,929	
(1,383,160)	(114,198)	1	(41,199)	(3,793,610)	(3,418,962)	
-	-	-	-	-	12,588,160	
-	-	-	-	-	3,459,533	
-	-	-	-	2,097,700	2,107,357	
-	-	-	-	258,200	257,728	
-	118,100	-	-	118,100	119,017	
1,519,700	-	-	-	1,519,700	942,500	
-	-	-	-	-	(3,459,533)	
-	-	-	-	(87,748)	(159,648)	
-	-	-	-	(14,933)	(27,155)	
-	(1,602)	-	-	(1,602)	(3,332)	
(10,762)	-	-	-	(10,762)	(13,593,163)	
(5,902)	-	-	-	(5,902)	(62,080)	
1,503,036	116,498	-	-	3,872,753	2,169,384	
119,876	2,300	1	(41,199)	79,143	(1,249,578)	
215,877	92,225	38	322,028	3,482,983	4,732,561	
\$ 335,753	\$ 94,525	\$ 39	\$ 280,829	\$ 3,562,126	\$ 3,482,983	





## **PARISH OF ASCENSION**

### **CAPITAL PROJECTS FUNDS**

#### **FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

The Fire District No. 1 Construction Fund is used to account for the construction of Fire Department facilities.

#### **EAST ASCENSION DRAINAGE PROJECT CAPITAL PROJECT FUND**

The East Ascension Drainage Construction Capital Project Fund is used to account for the proceeds of a bond issue for the purpose of constructing and/or acquiring drainage facilities in the Parish. Such expenditures are to be funded with the proceeds of public improvement bonds.

#### **ROAD PROJECT CAPITAL PROJECT FUND**

The Road Projects Capital Project Fund is used to account for sales tax revenue dedicated for the purpose of constructing and improving roads in the Parish.

#### **SEWER PROJECT FUND**

The Sewer Project Fund is used to account for construction of a sewer system for a portion of the Parish.

#### **OFFICE BUILDING CONSTRUCTION FUND**

The Office Building Construction Fund is used to account for the construction and renovation of office facilities for the Parish Department of Public Works and Gonzales Mental Health.

#### **WASTE WATER FUND**

The Waste Water Fund is used to account for capital expenditures related to a Parish-wide water and sewer system project.

#### **COURTHOUSE EAST CONSTRUCTION FUND**

The Courthouse East Construction Fund is used to account for construction of the expansion of the courthouse on the eastside of Ascension Parish.

#### **GEISMAR COMMUNITY CENTER**

The Geismar Community Center Fund accounts for construction of the Geismar Community Center.

#### **TRAILERLAND SEWER SYSTEM FUND**

The Trailerland Sewer System Fund accounts for a Louisiana Community Development Block grant received by the Parish for the construction of a sewer system for a small community in North Ascension.

# PARISH OF ASCENSION CAPITAL PROJECTS FUNDS

## COMBINING BALANCE SHEET

December 31, 2002  
(With comparative totals for 2001)

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Project</u>	<u>Sewer Project</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 174,853	\$ 1,246,885	\$ -
Investments	805,127	3,605,576	25,711,473	-
Due from other government				
Grants	-	-	35,546	55,225
Due from other funds	26,506	-	229,687	-
Other assets	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>-</u>
 Total assets	 <u>\$ 831,633</u>	 <u>\$ 3,980,429</u>	 <u>\$ 27,223,591</u>	 <u>\$ 55,225</u>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	\$ 46,597	\$ 466,855	\$ 284,019	\$ 54,763
Due to other funds	<u>-</u>	<u>-</u>	<u>11,158</u>	<u>462</u>
 Total liabilities	 <u>46,597</u>	 <u>466,855</u>	 <u>295,177</u>	 <u>55,225</u>
<b>FUND BALANCE</b>				
Designated - subsequent year expenditures	675,800	-	9,235,400	-
Reserved for encumbrance	7,979	1,952,934	3,307,521	-
Undesignated	<u>101,257</u>	<u>1,560,640</u>	<u>14,385,493</u>	<u>-</u>
 Fund balance	 <u>785,036</u>	 <u>3,513,574</u>	 <u>26,928,414</u>	 <u>-</u>
 Total liabilities and fund balance	 <u>\$ 831,633</u>	 <u>\$ 3,980,429</u>	 <u>\$ 27,223,591</u>	 <u>\$ 55,225</u>

Notes on Exhibit A-8 are an integral part of this statement.

<u>Office Building Construction</u>	<u>Waste Water</u>	<u>Courthouse East Construction</u>	<u>Geismar Community Center</u>	<u>Trailerland Sewer System</u>	<u>Totals (Memorandum Only)</u>	
					<u>2002</u>	<u>2001</u>
\$ -	\$ 89,400	\$ 77,877	\$ -	\$ -	\$ 1,589,015	\$ 656,567
449,270	1,843,473	1,605,862	177,569	53,055	34,251,405	37,189,903
100,066	352	331,458	-	176,706	699,353	253,024
11,158	-	-	-	-	267,351	903,861
-	-	-	-	-	200,000	214,845
<u>\$ 560,494</u>	<u>\$ 1,933,225</u>	<u>\$ 2,015,197</u>	<u>\$ 177,569</u>	<u>\$ 229,761</u>	<u>\$ 37,007,124</u>	<u>\$ 39,218,200</u>
\$ 77,792	\$ -	\$ 563,456	\$ 4,777	\$ 173,625	\$ 1,671,884	\$ 1,480,352
-	-	-	-	5	11,625	72,822
<u>77,792</u>	<u>-</u>	<u>563,456</u>	<u>4,777</u>	<u>173,630</u>	<u>1,683,509</u>	<u>1,553,174</u>
-	1,001,400	1,451,741	159,400	23,600	12,547,341	16,983,716
471,544	-	-	13,392	32,531	5,785,901	1,909
<u>11,158</u>	<u>931,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,990,373</u>	<u>20,679,401</u>
<u>482,702</u>	<u>1,933,225</u>	<u>1,451,741</u>	<u>172,792</u>	<u>56,131</u>	<u>35,323,615</u>	<u>37,665,026</u>
<u>\$ 560,494</u>	<u>\$ 1,933,225</u>	<u>\$ 2,015,197</u>	<u>\$ 177,569</u>	<u>\$ 229,761</u>	<u>\$ 37,007,124</u>	<u>\$ 39,218,200</u>

# PARISH OF ASCENSION CAPITAL PROJECTS FUNDS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended December 31, 2002  
(With comparative totals for 2001)

	<u>Fire District No. 1 Construction</u>	<u>East Ascension Drainage Project</u>	<u>Road Project</u>	<u>Sewer Project</u>
<b>REVENUES</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 448,532
Miscellaneous	<u>-</u>	<u>103,828</u>	<u>840,324</u>	<u>-</u>
Total revenues	-	103,828	840,324	448,532
<b>EXPENDITURES</b>				
Capital projects	<u>378,381</u>	<u>4,033,632</u>	<u>4,625,440</u>	<u>448,100</u>
Excess of expenditures over revenues	<u>(378,381)</u>	<u>(3,929,804)</u>	<u>(3,785,116)</u>	<u>432</u>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	461,100	3,594,300	2,711,926	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>461,100</u>	<u>3,594,300</u>	<u>2,711,926</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures	82,719	(335,504)	(1,073,190)	432
<b>FUND BALANCE</b>				
Beginning of year	<u>702,317</u>	<u>3,849,078</u>	<u>28,001,604</u>	<u>(432)</u>
End of year	<u>\$ 785,036</u>	<u>\$ 3,513,574</u>	<u>\$ 26,928,414</u>	<u>\$ -</u>

Notes on Exhibit A-8 are an integral part of this statement.

<u>Office Building Construction</u>	<u>Waste Water</u>	<u>Courthouse East Construction</u>	<u>Geismar Community Center</u>	<u>Trailerland Sewer System</u>	<u>Totals (Memorandum Only)</u>	
					<u>2002</u>	<u>2001</u>
\$ 367,068	\$ 352	\$ 1,742,839	\$ -	\$ 221,567	\$ 2,780,358	\$ 324,193
-	22,419	279,422	-	-	1,245,993	1,372,271
367,068	22,771	2,022,261	-	221,567	4,026,351	1,696,464
435,095	49,852	3,682,839	27,208	284,541	13,965,088	8,229,092
(68,027)	(27,081)	(1,660,578)	(27,208)	(62,974)	(9,938,737)	(6,532,628)
130,000	500,000	-	200,000	-	7,597,326	21,335,187
-	-	-	-	-	-	(224,810)
130,000	500,000	-	200,000	-	7,597,326	(21,110,377)
61,973	472,919	(1,660,578)	172,792	(62,974)	(2,341,411)	14,577,749
420,729	1,460,306	3,112,319	-	119,105	37,665,026	23,087,277
<u>\$ 482,702</u>	<u>\$ 1,933,225</u>	<u>\$ 1,451,741</u>	<u>\$ 172,792</u>	<u>\$ 56,131</u>	<u>\$ 35,323,615</u>	<u>\$ 37,665,026</u>



**PARISH OF ASCENSION  
FIRE DISTRICT NO. 1 CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ -	\$ 26,505
<b>EXPENDITURES</b>				
Capital projects				
Landscape and architectural	3,600	1,249	2,351	11,675
Contract payments	450,000	370,611	79,389	192,647
Miscellaneous	<u>7,500</u>	<u>6,521</u>	<u>979</u>	<u>4,569</u>
Total expenditures	<u>461,100</u>	<u>378,381</u>	<u>82,719</u>	<u>208,891</u>
Excess expenditures over revenues	(461,100)	(378,381)	82,719	(182,386)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Fire District No. 1 Fund	<u>461,100</u>	<u>461,100</u>	<u>-</u>	<u>310,100</u>
Excess (deficiency) of revenues and other financing sources over expenditures	\$ -	82,719	\$ <u>82,719</u>	127,714
<b>FUND BALANCE</b>				
Beginning of year		<u>702,317</u>		<u>574,603</u>
End of year		<u>\$ 785,036</u>		<u>\$ 702,317</u>

Notes on Exhibit A-8 are integral part of this statement.

**PARISH OF ASCENSION  
EAST ASCENSION DRAINAGE PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Intergovernmental				
FEMA reimbursement	\$ -	\$ -	\$ -	\$ 88,705
Miscellaneous				
Interest	<u>150,000</u>	<u>103,828</u>	<u>(46,172)</u>	<u>292,568</u>
Total revenue	<u>150,000</u>	<u>103,828</u>	<u>(46,172)</u>	<u>381,273</u>
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	5,654,300	3,030,290	2,624,010	1,880,735
Capital outlay - right-of-way	710,000	372,320	337,680	1,336,587
Engineer	856,000	519,886	336,114	480,188
Miscellaneous	<u>180,000</u>	<u>111,136</u>	<u>68,864</u>	<u>107,604</u>
Total expenditures	<u>7,400,300</u>	<u>4,033,632</u>	<u>3,366,668</u>	<u>3,805,114</u>
Excess of expenditures over revenues	(7,250,300)	(3,929,804)	3,320,496	(3,423,841)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
East Ascension Drainage Restricted Fund	<u>3,594,300</u>	<u>3,594,300</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources (uses) over expenditures	<u>\$ (3,656,000)</u>	<u>(335,504)</u>	<u>\$ 3,320,496</u>	<u>480,188</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>3,849,078</u>		<u>7,272,919</u>
End of year		<u>\$ 3,513,574</u>		<u>\$ 3,849,078</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
ROAD PROJECT FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Grants	\$ 230,000	\$ -	\$ (230,000)	\$ -
Miscellaneous				
Interest and other	<u>985,500</u>	<u>840,324</u>	<u>(145,176)</u>	<u>807,673</u>
Total revenue	<u>1,215,500</u>	<u>840,324</u>	<u>(375,176)</u>	<u>807,673</u>
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	7,359,300	2,734,782	4,624,518	2,024,013
Right of way acquisition	2,000,000	218,633	1,781,367	-
Professional	4,642,800	1,672,025	2,970,775	1,374,291
Intergovernmental grants	<u>230,000</u>	<u>-</u>	<u>230,000</u>	<u>-</u>
Total expenditures	<u>14,232,100</u>	<u>4,625,440</u>	<u>9,606,660</u>	<u>3,398,304</u>
Excess of expenditures over revenues	<u>(13,016,600)</u>	<u>(3,785,116)</u>	<u>9,231,484</u>	<u>(2,590,631)</u>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
Sales & Use Tax District No. 1 Fund	1,211,500	1,211,500	-	1,944,619
Sales & Use Tax District No. 1 Reserve	-	-	-	700,000
Sales & Use Tax District No. 1 Sinking	10,700	10,762	62	12,882,005
Sales & Use Tax District No. 2 Fund	<u>1,430,000</u>	<u>1,489,664</u>	<u>59,664</u>	<u>2,903,999</u>
Total other financing sources	<u>2,652,200</u>	<u>2,711,926</u>	<u>59,726</u>	<u>18,430,623</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (10,364,400)</u>	<u>(1,073,190)</u>	<u>\$ 9,291,210</u>	<u>15,839,992</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>28,001,604</u>		<u>12,161,376</u>
End of year		<u>\$ 26,928,414</u>		<u>\$ 28,001,604</u>

Notes on Exhibit A-8 are an integral part of this statement.

# **PARISH OF ASCENSION SEWER PROJECT FUND**

## **STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		<u>Variance -</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
LA Community Development Block Grant	\$ <u>637,000</u>	\$ <u>448,532</u>	\$ <u>(188,468)</u>	\$ <u>9,414</u>
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	516,100	421,852	94,248	432
Engineering	24,100	22,398	1,702	3,514
Administration	<u>96,300</u>	<u>3,850</u>	<u>92,450</u>	<u>5,900</u>
 Total expenditures	 <u>636,500</u>	 <u>448,100</u>	 <u>188,400</u>	 <u>9,846</u>
 Excess (deficiency) of revenues over expenditures	 <u>\$ 500</u>	 432	 <u>\$ (68)</u>	 (432)
<b>FUND BALANCE</b>				
Beginning of year		<u>(432)</u>		<u>-</u>
End of year		<u>\$ -</u>		<u>\$ (432)</u>

Notes on Exhibit A-8 are an integral part of this statement.

# PARISH OF ASCENSION OFFICE BUILDING CONSTRUCTION FUND

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		Variance -	2001
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Grants	\$ 619,100	\$ 367,068	\$ 252,032	\$ -
Miscellaneous				
Interest	-	-	-	11,158
Total revenue	<u>619,100</u>	<u>367,068</u>	<u>252,032</u>	<u>11,158</u>
<b>EXPENDITURES</b>				
Capital projects				
Landscape and architectural	29,200	23,688	5,512	7,004
Contract payments	1,117,200	408,066	709,134	-
Miscellaneous	<u>12,200</u>	<u>3,341</u>	<u>8,859</u>	-
Total expenditures	<u>1,158,600</u>	<u>435,095</u>	<u>723,505</u>	<u>7,004</u>
Excess (deficiency) of revenues over expenditures	<u>(539,500)</u>	<u>(68,027)</u>	<u>471,473</u>	<u>4,154</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
General Fund	-	-	-	15,300
Road and Bridge Fund	10,000	10,000	-	84,700
E.A. Drainage Fund	-	-	-	27,000
E.A. Drainage Restricted Fund	80,000	80,000	-	69,400
Tourist Center	-	-	-	6,100
West Ascension Drainage Fund	-	-	-	6,100
Health Unit Fund	40,000	40,000	-	-
Recreation Fund	-	-	-	28,000
Jail Fund	-	-	-	5,900
Operating transfers out				
General Fund	-	-	-	(5,595)
Road and Bridge Fund	-	-	-	(5,595)
East Ascension Drainage Fund	-	-	-	(5,595)
East Ascension Drainage Restricted Fund	-	-	-	(5,595)
Health Unit Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,480)</u>
Total other financing sources (uses)	<u>130,000</u>	<u>130,000</u>	<u>-</u>	<u>216,640</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (409,500)</u>	<u>61,973</u>	<u>\$ 471,473</u>	<u>220,794</u>
<b>FUND BALANCE</b>				
Beginning of year		<u>420,729</u>		<u>192,435</u>
End of year		<u>\$ 482,702</u>		<u>\$ 420,729</u>

Notes on Exhibit A-8 are integral part of this statement.

# PARISH OF ASCENSION WASTE WATER FUND

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (unfavorable)</u>	<u>2001 Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Grants	\$ 77,500	\$ 352	\$ (77,148)	\$ -
Miscellaneous				
Interest	<u>20,000</u>	<u>22,419</u>	<u>2,419</u>	<u>45,146</u>
Total revenue	<u>97,500</u>	<u>22,771</u>	<u>(74,729)</u>	<u>45,146</u>
<b>EXPENDITURES</b>				
Capital projects				
Intergovernmental grants	82,000	352	81,648	-
Professional fees	<u>49,500</u>	<u>49,500</u>	<u>-</u>	<u>3,500</u>
Total expenditures	<u>131,500</u>	<u>49,852</u>	<u>81,648</u>	<u>3,500</u>
Excess of expenditures over revenues	<u>(34,000)</u>	<u>(27,081)</u>	<u>6,919</u>	<u>41,646</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in				
Sales and Use Tax Fund No. 1	-	-	-	695,514
Insurance Fund	-	-	-	500,000
Dedicated Special Projects Fund	500,000	500,000	-	-
Operating transfers out				
Sewer District No. 6	-	-	-	(50,000)
Traylorland Sewer System Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>(148,950)</u>
Total other financing sources (uses)	<u>500,000</u>	<u>500,000</u>	<u>-</u>	<u>996,564</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 466,000</u>	472,919	<u>\$ 6,919</u>	1,038,210
<b>FUND BALANCE</b>				
Beginning of year		<u>1,460,306</u>		<u>422,096</u>
End of year		<u>\$ 1,933,225</u>		<u>\$ 1,460,306</u>

Notes on Exhibit A-8 are an integral part of this statement.



**PARISH OF ASCENSION  
COURTHOUSE EAST CONSTRUCTION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>			<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Grants	1,390,000	1,742,839	352,839	194,446
Miscellaneous				
Interest and other	<u>246,600</u>	<u>279,422</u>	<u>32,822</u>	<u>189,221</u>
Total revenues	<u>1,636,600</u>	<u>2,022,261</u>	<u>385,661</u>	<u>383,667</u>
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	2,704,700	3,520,444	(815,744)	423,621
Engineering	42,000	123,054	(81,054)	212,801
Professional and other	<u>40,000</u>	<u>39,341</u>	<u>659</u>	<u>98,538</u>
Total expenditures	<u>2,786,700</u>	<u>3,682,839</u>	<u>(896,139)</u>	<u>734,960</u>
Excess (deficiency) of revenues over expenditures	(1,150,100)	(1,660,578)	(510,478)	(351,293)
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in				
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Excess (deficiency) of revenues and other financing sources over expenditures	<u>\$ (1,150,100)</u>	(1,660,578)	<u>\$ (510,478)</u>	648,707
<b>FUND BALANCE</b>				
Beginning of year		<u>3,112,319</u>		<u>2,463,359</u>
End of year		<u>\$ 1,451,741</u>		<u>\$ 3,112,319</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
GEISMAR COMMUNITY CENTER FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002  
(With comparative actual totals for 2001)

	<u>2002</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
<b>REVENUES</b>			
Miscellaneous			
Charges for services	\$ 45,000	\$ -	\$ (45,000)
<b>EXPENDITURES</b>			
Capital projects			
Architect & Landscape	32,000	27,208	4,792
Contract Payments	<u>53,600</u>	<u>-</u>	<u>53,600</u>
Total expenditures	<u>85,600</u>	<u>27,208</u>	<u>58,392</u>
Excess (deficiency) of revenues over expenditures	(40,600)	(27,208)	13,392
<b>OTHER FINANCING SOURCES</b>			
Operating transfers in			
Special Projects Fund	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures	<u>\$ 159,400</u>	172,792	<u>\$ 13,392</u>
<b>FUND BALANCE</b>			
Beginning of year		<u>-</u>	
End of year		<u>\$ 172,792</u>	

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
TRAILERLAND SEWER SYSTEM FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the year ended December 31, 2002

	<u>2002</u>			<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>	<u>Actual</u>
<b>REVENUES</b>				
Intergovernmental				
Grant revenue	\$ 410,000	\$ 221,567	\$ (188,433)	\$ 31,628
<b>EXPENDITURES</b>				
Capital projects				
Contract payments	410,000	233,229	176,771	-
Administration	20,000	21,655	(1,655)	239
Engineering fees	75,500	29,657	45,843	61,234
Total expenditures	505,500	284,541	220,959	61,473
Excess of expenditures over revenues	(95,500)	(62,974)	32,526	(29,845)
<b>OTHER FINANCING SOURCES</b>				
Operating Transfer in				
Waste Water Fund	-	-	-	148,950
Excess (deficiency) of revenues and other financing sources over expenditures	\$ (95,500)	(62,974)	\$ 32,526	119,105
<b>FUND BALANCE</b>				
Beginning of year		119,105		-
End of year		\$ 56,131		\$ 119,105

Notes on Exhibit A-8 are an integral part of this statement.

## **PARISH OF ASCENSION**

### **INTERNAL SERVICE FUNDS**

#### **MAINTENANCE FUND**

The Maintenance Fund is used to account for general maintenance for the Parish governmental units from which funding is provided.

#### **ASCENSION PARISH INSURANCE FUND**

The Ascension Parish Insurance Fund is a partially self-insured program for general liability, property insurance, auto liability and workman's compensation.

#### **DENTAL INSURANCE FUND**

The Dental Insurance Fund is a dental insurance program funded through payroll deductions, including a portion sponsored by the Parish, for its employees.

**PARISH OF ASCENSION  
INTERNAL SERVICE FUNDS**

**COMBINING BALANCE SHEET**

December 31, 2002  
(With comparative totals for 2001)

				<b>Totals</b>	
				<b>(Memorandum Only)</b>	
	<u>Maintenance</u>	<u>Insurance Fund</u>	<u>Dental Insurance</u>	<u>2002</u>	<u>2001</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 60,951	\$ -	\$ 60,951	\$ 22,695
Investments	476,268	1,256,854	-	1,733,122	1,216,379
Accounts receivable	<u>183</u>	<u>9,003</u>	<u>24,620</u>	<u>33,806</u>	<u>57,610</u>
Total assets	<u>\$ 476,451</u>	<u>\$ 1,326,808</u>	<u>\$ 24,620</u>	<u>\$ 1,827,879</u>	<u>\$ 1,296,684</u>
<b>LIABILITIES AND RETAINED EARNINGS (DEFICIT)</b>					
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	\$ 70,410	\$ 76,593	\$ 5,298	\$ 152,301	\$ 125,055
Due to other funds	-	-	31,119	31,119	-
Claims payable	<u>-</u>	<u>1,679,171</u>	<u>-</u>	<u>1,679,171</u>	<u>974,900</u>
Total liabilities	<u>70,410</u>	<u>1,755,764</u>	<u>36,417</u>	<u>1,862,591</u>	<u>1,099,955</u>
<b>RETAINED EARNINGS (DEFICIT)</b>					
Unreserved	<u>406,041</u>	<u>(428,956)</u>	<u>(11,797)</u>	<u>(34,712)</u>	<u>196,729</u>
Total liabilities and retained earnings (deficit)	<u>\$ 476,451</u>	<u>\$ 1,326,808</u>	<u>\$ 24,620</u>	<u>\$ 1,827,879</u>	<u>\$ 1,296,684</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION  
INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN RETAINED EARNINGS**

For the year ended December 31, 2002  
(With comparative totals for 2001)

				<b>Totals</b>	
				<b>(Memorandum Only)</b>	
	<u>Maintenance</u>	<u>Insurance Fund</u>	<u>Dental Insurance</u>	<u>2002</u>	<u>2001</u>
<b>OPERATING REVENUES</b>					
Insurance premiums	\$ -	\$ 933,551	\$ 140,361	\$ 1,073,912	\$ 605,471
Miscellaneous	<u>7,557</u>	<u>30,154</u>	<u>-</u>	<u>37,711</u>	<u>76,291</u>
Total revenues	<u>7,557</u>	<u>963,705</u>	<u>140,361</u>	<u>1,111,623</u>	<u>681,762</u>
<b>OPERATING EXPENSES</b>					
Maintenance	994,426	-	-	994,426	-
Professional services	-	85,952	37,068	123,020	77,106
Insurance premiums	-	473,746	-	473,746	441,167
Insurance claims	<u>-</u>	<u>1,029,692</u>	<u>115,090</u>	<u>1,144,782</u>	<u>983,153</u>
Total operating expenses	<u>994,426</u>	<u>1,589,390</u>	<u>152,158</u>	<u>2,735,974</u>	<u>1,501,426</u>
Operating gain (loss)	<u>(986,869)</u>	<u>(625,685)</u>	<u>(11,797)</u>	<u>(1,624,351)</u>	<u>(819,664)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Operating transfers in	1,392,910	-	-	1,392,910	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Net nonoperating revenues (expenses)	<u>1,392,910</u>	<u>-</u>	<u>-</u>	<u>1,392,910</u>	<u>(500,000)</u>
Net income (loss)	406,041	(625,685)	(11,797)	(231,441)	(1,319,664)
<b>RETAINED EARNINGS</b>					
Beginning of year	<u>-</u>	<u>196,729</u>	<u>-</u>	<u>196,729</u>	<u>1,516,393</u>
End of year	<u>\$ 406,041</u>	<u>\$ (428,956)</u>	<u>\$ (11,797)</u>	<u>\$ (34,712)</u>	<u>\$ 196,729</u>

Notes on Exhibit A-8 are an integral part of this statement.



**PARISH OF ASCENSION  
INTERNAL SERVICE FUNDS**

**COMBINED STATEMENT OF CASH FLOWS**

For the year ended December 31, 2002  
(With comparative totals for 2001)

	<u>Maintenance</u>	<u>Insurance Fund</u>	<u>Dental Insurance</u>	<u>Totals (Memorandum Only)</u>	
				<u>2002</u>	<u>2002</u>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>					
Net income (loss)	\$ 406,041	\$ (625,685)	(11,797)	\$ (231,441)	(1,319,664)
Adjustments of net income (loss):					
Change in operating assets and liabilities:					
Accounts receivable	(183)	48,607	(24,620)	23,804	(57,610)
Accounts payable and accrued liabilities	70,410	(48,462)	36,417	58,365	27,964
Estimated third-party payor settlements	-	704,271	-	704,271	
Net cash provided by operating activities	<u>476,268</u>	<u>78,731</u>	<u>-</u>	<u>554,999</u>	<u>(1,004,504)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>					
Increase in investments	<u>(476,268)</u>	<u>(40,475)</u>	<u>-</u>	<u>(516,743)</u>	<u>905,974</u>
Net increase (decrease) in cash	-	38,256	-	38,256	(98,530)
<b>CASH</b>					
Beginning of period	<u>-</u>	<u>22,695</u>	<u>-</u>	<u>22,695</u>	<u>121,225</u>
End of period	<u>\$ -</u>	<u>\$ 60,951</u>	<u>\$ -</u>	<u>\$ 60,951</u>	<u>\$ 22,695</u>

## **PARISH OF ASCENSION**

### **GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS**

This group of accounts is used to account for general long-term liabilities of the Parish of Ascension that have not matured.

**PARISH OF ASCENSION**  
**COMBINING STATEMENT OF GENERAL LONG-TERM DEBT**

December 31, 2002

	Sales and Use tax	East Ascension Major Drainage	General Obligation Bonds/ Certificate of Indebtedness	Lease Payable/ Promissory Notes	Accrued Vacation Leave	Totals
	Series 1996 and 2001	Series 1996 and 1999				2002      2001
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>						
Amount available in debt service funds for debt retirement	\$ 817,959	\$ 2,368,774	\$ 375,393	\$ -	\$ -	\$ 3,562,126      \$ 3,482,983
Amount to be provided for debt retirement	<u>15,257,041</u>	<u>14,266,226</u>	<u>109,607</u>	<u>137,552</u>	<u>886,641</u>	<u>30,657,067      32,997,055</u>
Total available and to be provided for retirement of general long-term debt	<u>\$ 16,075,000</u>	<u>\$ 16,635,000</u>	<u>\$ 485,000</u>	<u>\$ 137,552</u>	<u>\$ 886,641</u>	<u>\$ 34,219,193      \$ 36,480,038</u>
<b>GENERAL LONG-TERM DEBT PAYABLE</b>						
Bonds payable and accrued vacation	<u>\$ 16,075,000</u>	<u>\$ 16,635,000</u>	<u>\$ 485,000</u>	<u>\$ 137,552</u>	<u>\$ 886,641</u>	<u>\$ 34,219,193      \$ 36,480,038</u>

Notes on Exhibit A-8 are an integral part of this statement.

**PARISH OF ASCENSION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**PARISH OF ASCENSION**  
Donaldsonville, Louisiana

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 2002

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
<u>Other Federal Assistance - Primary Government</u> Federal Emergency Management Agency/ State of Louisiana/Office of Emergency Preparedness /Hazard Mitigation Grant	83.548	\$ -	\$ 9,900	\$ 22,466	\$ 19,788	\$ 7,222
United States Department of Housing and Urban Development/ Louisiana Office of Eligibility Determination/ Emergency Shelter	14.231	-	2,461	7,094	7,575	2,942
United States Department of the Interior/ State of Louisiana Office/ HWY. 621 N. Ascension Parish Park	-	78,400	-	-	6,758	6,758
Department of Transportation and Development/ /State of Louisiana Department of Transportation and Development/Transportation Improvement Program/ Dutchtown Pedestrian Path	-	-	-	-	125,335	125,335
United States Department of Housing and Urban Development/Office of Community Planning and Development/ HUD - ED1 Special Project	-	200,000	1,692	12,770	11,078	-
United States Department of Justice/Office of Juvenile Justice and Delinquency Prevention/Drug-Free Communities Support Program	16.729	200,000	5,555	-	90,667	96,222
United States Department of Housing and Urban Development/Office of Community Development Louisiana Community Development Block Grant/ Trailorland Sewer System	14.228	1,000,000	31,629	76,490	221,567	176,706
Department of Health and Human Services/ State of Louisiana/Capital Area Human Services District/Block Grants for Prevention and Treatment of Substance Abuse	93.959	97,974	15,496	100,968	97,529	12,057
Federal Emergency Management Agency/ Department of Public Safety/ Office of Emergency Preparedness /Public Assistance/Disaster Relief	83.544	1,127,000	-	-	66,531	66,531

# PARISH OF ASCENSION

Donaldsonville, Louisiana

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2002

Grantor/State Pass-through/ Program name/ Location of Project	CFDA Number	Grant Amount	Balance January 1	Federal Receipts	Federal Expenditures	Balance December 31
Other Federal Assistance - Primary Government						
Federal Emergency Management Agency/ State of Louisiana/ Office of Emergency Preparedness /Hazardous Materials Planning	83.011	48,500	-	36,375	48,400	12,025
United States Environmental Protection Agency/ State of Louisiana/ New River Restoration Project	-	267,472	-	-	352	352
Federal Highway Administration/Louisiana Department of Transportation and Development/ Tourist Center	-	583,111	-	213,602	252,733	39,131
United States Department of Education/Louisiana Office of the Governor/Governor's Safe and Drug Free Program	84.186	-	16,597	35,427	28,178	9,348
Totals - Other Federal Assistance - Primary Government			83,330	505,192	976,491	554,629
Federal Emergency Management Agency/ State of Louisiana/Office of Emergency Preparedness Flood Mitigation Assistance Program						
Phase I	83.536	-	(48,176)	-	127,642	79,466
Phase II	83.536	-	4,881	207,705	244,897	42,073
Phase III	83.536	-	-	815,171	716,894	(98,277)
Department of Housing and Urban Development/ Louisiana Office of Community Development/ Louisiana Community Development Block Grant/ Potable Water	14.228	600,000	3,514	396,821	448,100	54,793
United States Department of Housing and Urban Development/ Department of Housing and Community Affairs/ Section 8 Housing	14.871	-	44,225	487,596	475,328	31,957
Total Federal Assistance			\$ 87,774	\$ 2,412,485	\$ 2,989,352	\$ 664,641



## **PARISH OF ASCENSION**

### **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 2002

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **General**

The Parish of Ascension's Schedule of Federal Awards presents the activity of the federal financial assistance programs of the Parish. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed-through other government agencies are included on the schedule.

##### **Basis of Accounting**

The Parish of Ascension's Schedule of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Parish's financial statements for the year ended December 31, 2002.

**PARISH OF ASCENSION**

**SPECIAL INDEPENDENT AUDITORS' REPORTS**



**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the general-purpose financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 2002, and have issued our report thereon dated May 1, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, or the financial statements of the following discretely presented component units:

District Attorney of the Twenty-Third Judicial District  
Ascension Parish Sheriff  
Ascension Parish Clerk of Court  
Ascension Parish Assessor  
Ascension Parish Court  
Twenty-Third Judicial District Indigent Defender Board  
Twenty-Third Judicial District Judicial Expense Fund  
Ascension Parish Communication District  
East Ascension Hospital Service District  
West Ascension Hospital Service District  
Ascension Parish Water Works District No. 2

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

## Compliance

As part of obtaining reasonable assurance about whether the **PARISH OF ASCENSION**'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

## Internal Control Over Financial Reporting

In planning and performing our audit, we considered the **PARISH OF ASCENSION**'s internal control over financial reporting to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the **PARISH OF ASCENSION**'s ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Item 2002-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. However, we believe the reportable condition described as Item 2002-1 is not a material weakness. Additionally, we noted other matters involving the internal control over financial reporting that we have reported to management of the **PARISH OF ASCENSION**, in a separate letter dated May 1, 2003.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winkler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 1, 2003



**INDEPENDENT AUDITORS' REPORT ON  
PARISH SYSTEM OF ROAD TRANSPORTATION**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

We have audited the general-purpose financial statements of the **PARISH OF ASCENSION** as of and for the year ended December 31, 2002, and have issued our report thereon dated May 1, 2003.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, or the financial statements of the following discretely presented component units:

- District Attorney of the Twenty-Third Judicial District
- Ascension Parish Sheriff
- Ascension Parish Clerk of Court
- Ascension Parish Assessor
- Ascension Parish Court
- Twenty-Third Judicial District Indigent Defender Board
- Twenty-Third Judicial District Judicial Expense Fund
- Ascension Parish Communication District
- East Ascension Hospital Service District
- West Ascension Hospital Service District
- Ascension Parish Water Works District No. 2

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above were evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller of the United States, and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the **PARISH OF ASCENSION**, is the responsibility of the Parish of Ascension's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we tested the Parish of Ascension's compliance with Louisiana Revised Statutes 48:751-760, the Parish Transportation Act, relating to the adoption of a parish system of road administration. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of material noncompliance with the provisions of the Parish Transportation Act.

This report is intended solely for the information and use of the Parish Council and management, and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winteler, LLC*

Certified Public Accountants

Baton Rouge, Louisiana  
May 1, 2003





**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Chairman and Members  
of the Ascension Parish Council  
Donaldsonville, Louisiana

**Compliance**

We have audited the compliance of the **PARISH OF ASCENSION** with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2002. The **PARISH OF ASCENSION**'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the **PARISH OF ASCENSION**'s management. Our responsibility is to express an opinion on the **PARISH OF ASCENSION**'S compliance based on our audit.

We did not audit the financial statements of the Ascension Parish Library, a blended component unit, or the financial statements of the following discretely presented component units:

- District Attorney of the Twenty-Third Judicial District
- Ascension Parish Sheriff
- Ascension Parish Clerk of Court
- Ascension Parish Assessor
- Ascension Parish Court
- Twenty-Third Judicial District Indigent Defender Board
- Twenty-Third Judicial District Judicial Expense Fund
- Ascension Parish Communication District
- East Ascension Hospital Service District
- West Ascension Hospital Service District
- Ascension Parish Water Works District No. 2

These financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included, was based on the report of the other auditors.

Furthermore, the compliance with certain provisions of laws, regulations, contracts and grants and internal control over financial reporting of the Ascension Parish Library and the discretely presented component units listed above was evaluated by other auditors and those reports, if any, can be found in the separately issued financial reports of each such unit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the **PARISH OF ASCENSION**'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Parish of Ascension's compliance with those requirements.

In our opinion, the Parish of Ascension, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2002.

### **Internal Control Over Compliance**

The management of the **PARISH OF ASCENSION** is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish of Ascension's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Parish Council and management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
May 1, 2003

# PARISH OF ASCENSION

Donaldsonville, Louisiana

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2002

### 1) Summary of Auditors' Results:

A) The type of report issued on the general purpose financial statements: **Unqualified opinion**

B) Reportable conditions in internal control were disclosed by the audit of Financial Statements: **2002-1**

Material weaknesses: **None**

C) Noncompliance which is material to the general purpose financial statements: **None**

D) Reportable conditions in internal control over major programs: **None**

E) The type of report issued on compliance for major programs: **Unqualified opinion**

F) Any audit findings which are required to be reported under Section 510 (a) of OMB Circular A-133: **None**

G) Major programs:

U.S. Department of Housing and Urban Development  
Department of Housing and Community Affairs  
Section 8 Housing - Existing/Parish  
C.F.D.A. 14.855

U.S. Department of Housing and Urban Development  
Louisiana Office of Community Development  
Louisiana Community Development Block Grant  
Waterline Improvements  
C.F.D.A. 14.228

Federal Emergency Management Agency  
State of Louisiana  
Office of Emergency Preparedness  
Flood Mitigation Assistance Program  
C.F.D.A. 83.536

H) Dollar threshold used to distinguish between Type A and Type B programs: **\$ 300,000**

I) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **No**

2) Findings relating to the financial statements reported in accordance with Government Auditing Standards: **2002-1**

3) Findings and questioned cost relating to federal awards: **None**

# **PARISH OF ASCENSION**

Donaldsonville, Louisiana

## **SUMMARY OF FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2002

### **2002-1 Tourist Center Appropriations**

**Observation:** During 2002, we reviewed certain appropriations made to non-profit organizations by the Ascension Parish Tourist Commission. Such expenditures were made to organizations that certain members and employees of the Tourist Commission were either directly or indirectly affiliated. In February 2003, the Louisiana Board of Governmental Ethics addressed two of these situations with the Commission, with no violation of the Code of Governmental Ethics occurring.

However, a conflict of interest policy is currently not in place relating to such matters.

**Recommendation:** We recommend that legal counsel of the Parish review these agreements prior to execution. Additionally, the Parish and related Tourist Commission should consider a conflict of interest policy for its Commission members and employees when considering organizations it funds.

**Management's corrective action plan:** The matter has been referred to the Parish attorney for appropriate action. Additionally, the Parish will consider the adoption of a policy to address this issue for all Parish agencies.

## **PARISH OF ASCENSION**

Donaldsonville, Louisiana

### **SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 2002

#### **2001-1 Parochial Employees Retirement System (Resolved)**

##### **Prior Year Finding:**

During the year ended December 31, 2001, three employees with the Criminal Court Fund were eligible to participate in the Parochial Employees Retirement System, but were not receiving this retirement benefit. As a result, the Parish should have provided these employees retirement benefits as provided in the enrollment requirements of the Parochial Employees Retirement System.

In 2002, the three employees were enrolled in the Parochial Employees Retirement System. These employees are employed through the Criminal Court system, which is administered independently of Parish operations. As a result, this was considered a unique circumstance concerning employee retirement enrollment. In any event, the Parish has revised its enrollment procedures to review these types of instances so that eligible employees are properly enrolled in the retirement system.

#### **1999-10 Louisiana Environmental Quality Act (Resolved)**

##### **Prior Year Finding:**

In May 2000, the Louisiana Department of Environmental Quality (DEQ) issued compliance orders relating to three sewer systems operated by the Parish. The orders cite non-filing of required discharge monitoring reports (DMRs). The finding is in violation of the Louisiana Environmental Quality Act. The Parish subsequently filed the DMRs in June 2000.

The sewer systems cited were:

- Country Ridge Subdivision (Sewer District No. 6)
- Butch Gore Ball Park
- Ascension Parish Jail

During 2002, the EPA reviewed the above matters and issued a final dispute determination letter indicating that the actions taken by the Parish were adequate to resolve the matters.

## **PARISH OF ASCENSION**

## **STATISTICAL SECTION**

The accompanying pages are for use in comparing the results of 2002 operations and amounts to those of prior years. The significance of the information is the long-term trends associated with the statistics.





**INDEPENDENT AUDITORS' REPORT ON  
SUPPLEMENTARY INFORMATION**

Honorable President and Members  
of the Ascension Parish Council,  
Donaldsonville, Louisiana

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplementary information on pages S-2 to S-10 is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements. The supplementary information for the years ended December 31, 2001, 2000, 1999, 1998 and 1997, has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

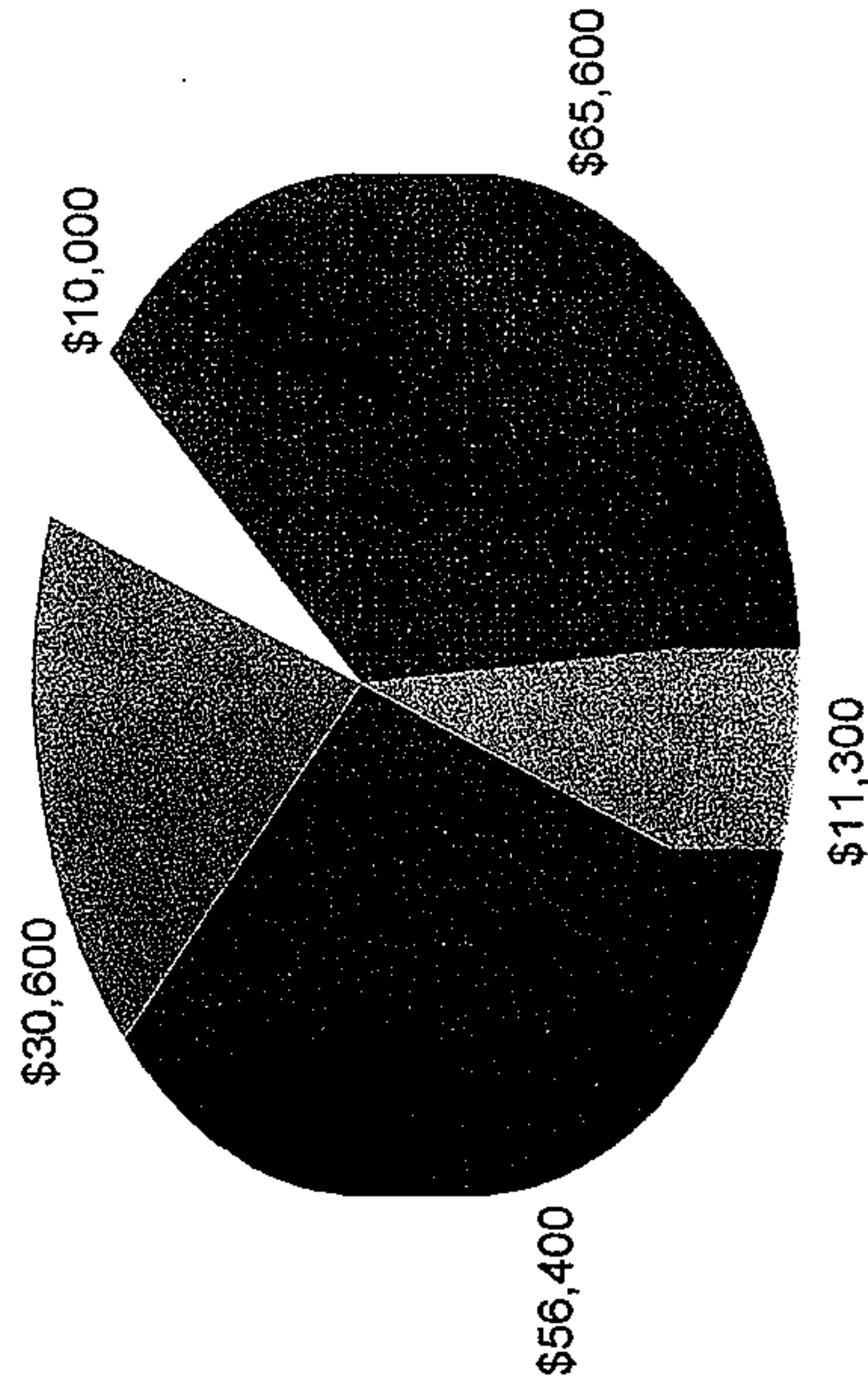
*Faulk & Winkler, LLC*

Certified Public Accountants

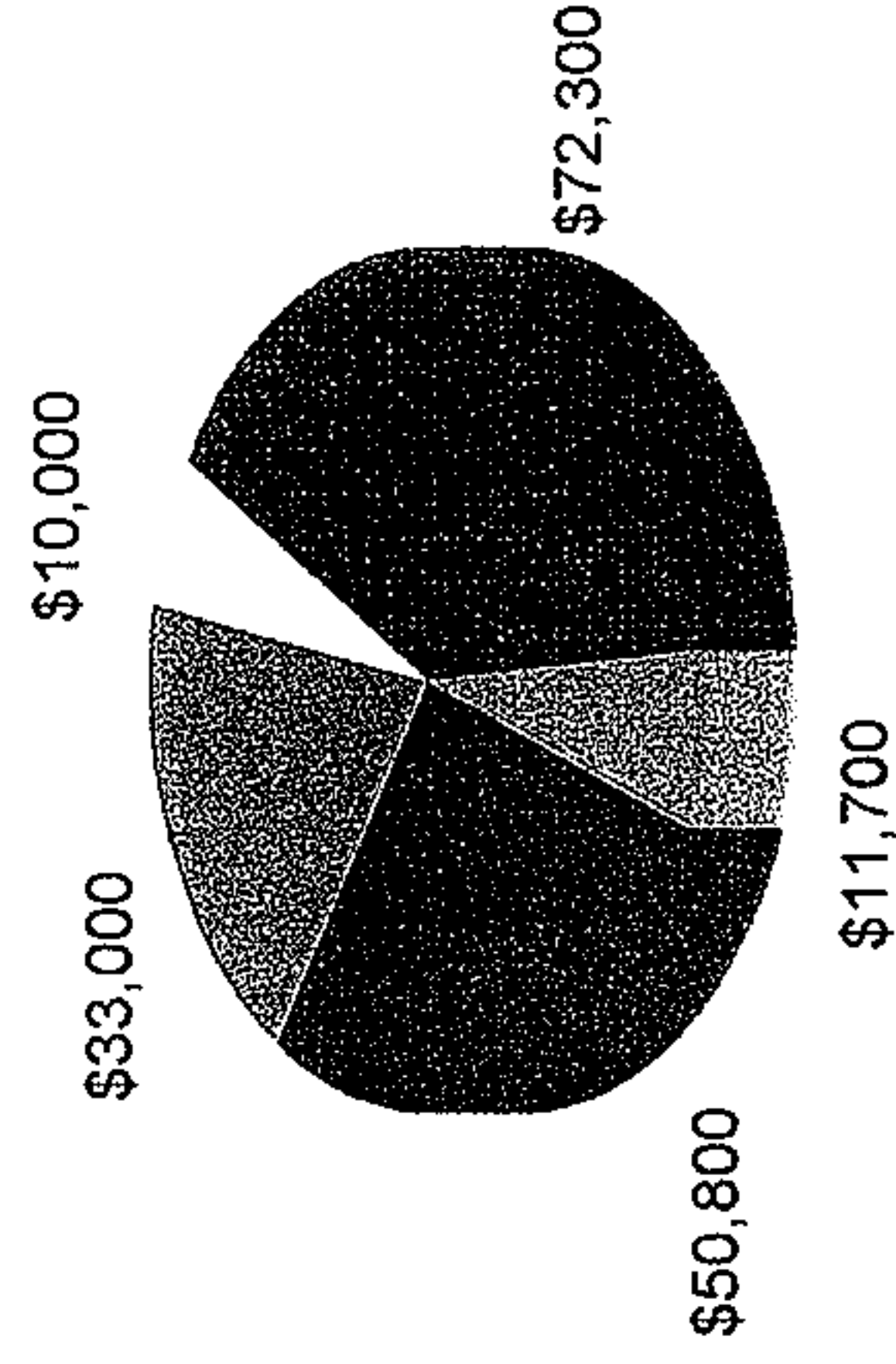
Baton Rouge, Louisiana  
May 1, 2003

# TOTAL ASSETS\* - PRIMARY GOVERNMENT

## PARISH OF ASCENSION



DECEMBER 31, 2002



DECEMBER 31, 2001

■ CASH & INVESTMENTS   ■ ACCTS RECEIVABLE   ■ GFA  
 ■ REQUIRED FOR DEBT   ■ OTHER

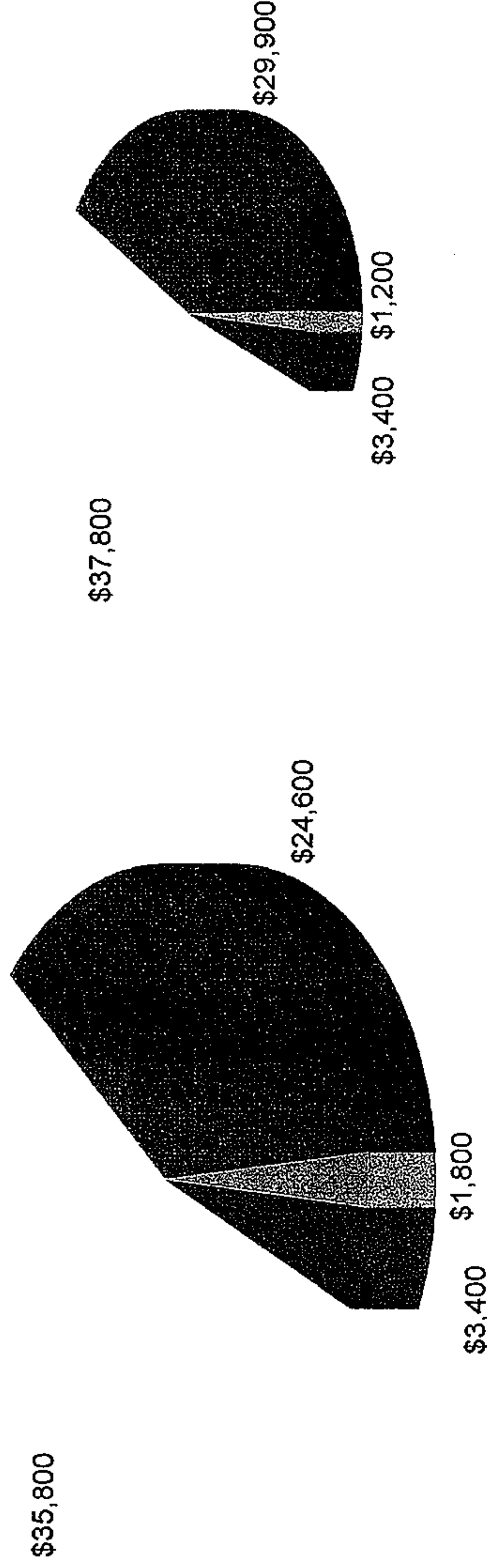
TOTAL ASSETS = \$ 173,900,000

TOTAL ASSETS = \$ 177,800,000

\* IN THOUSANDS

# CASH & INVESTMENTS\* - PRIMARY GOVERNMENT

## PARISH OF ASCENSION



DECEMBER 31, 2002

DECEMBER 31, 2001

SPECIAL REVENUE AND GENERAL	PROPRIETARY FUNDS	DEBT SERVICE	CAPITAL PROJECTS
-----------------------------	-------------------	--------------	------------------

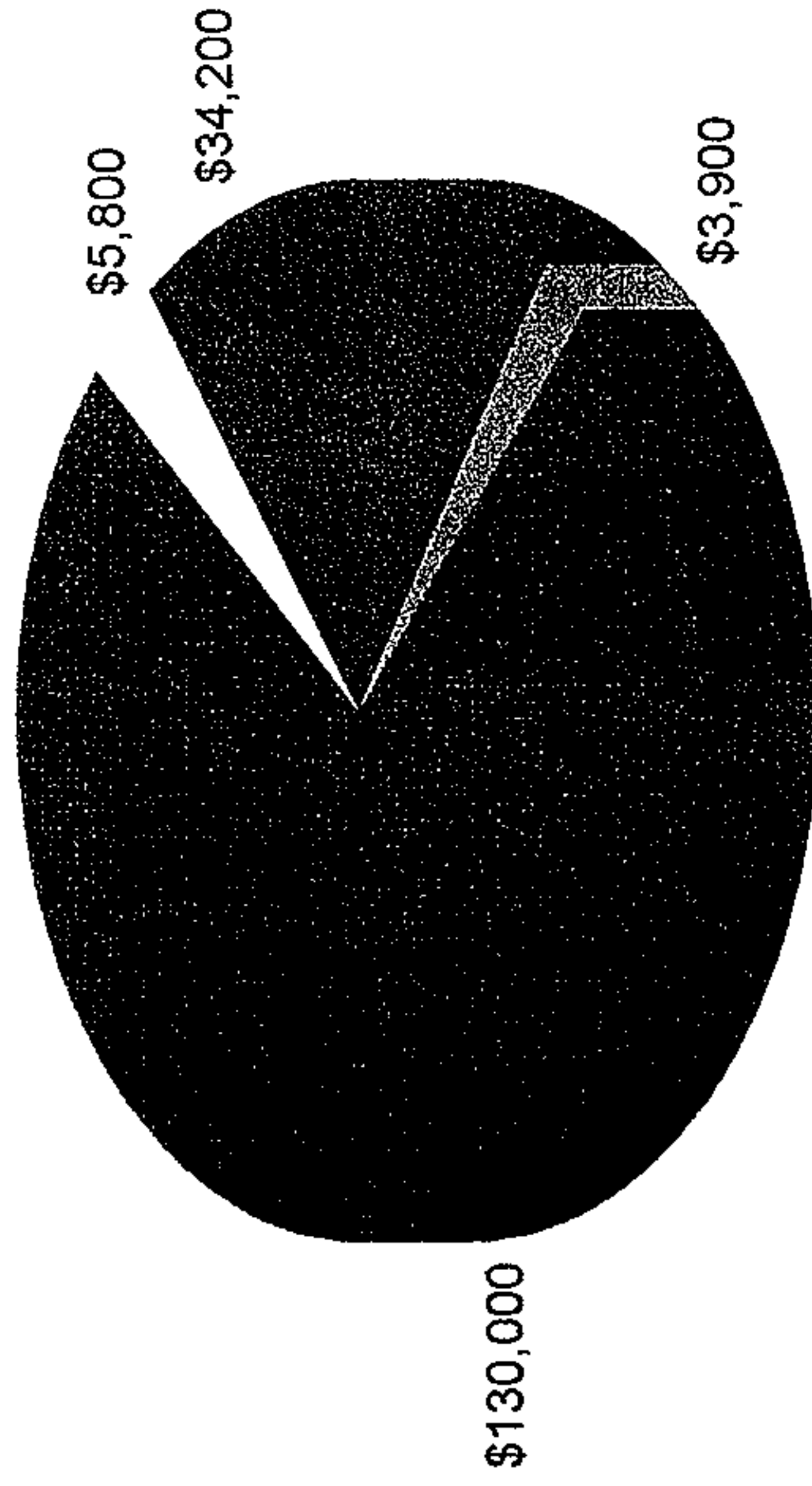
TOTAL CASH & INV. = \$ 65,600,000

TOTAL CASH & INV. = \$ 72,300,000

\* IN THOUSANDS

# LIABILITIES & FUND EQUITY\* - PRIMARY GOVERNMENT

## PARISH OF ASCENSION



DECEMBER 31, 2002

DECEMBER 31, 2001

ACCTS PAY      BONDED DEBT      DUE TO FUNDS      FUND EQUITY

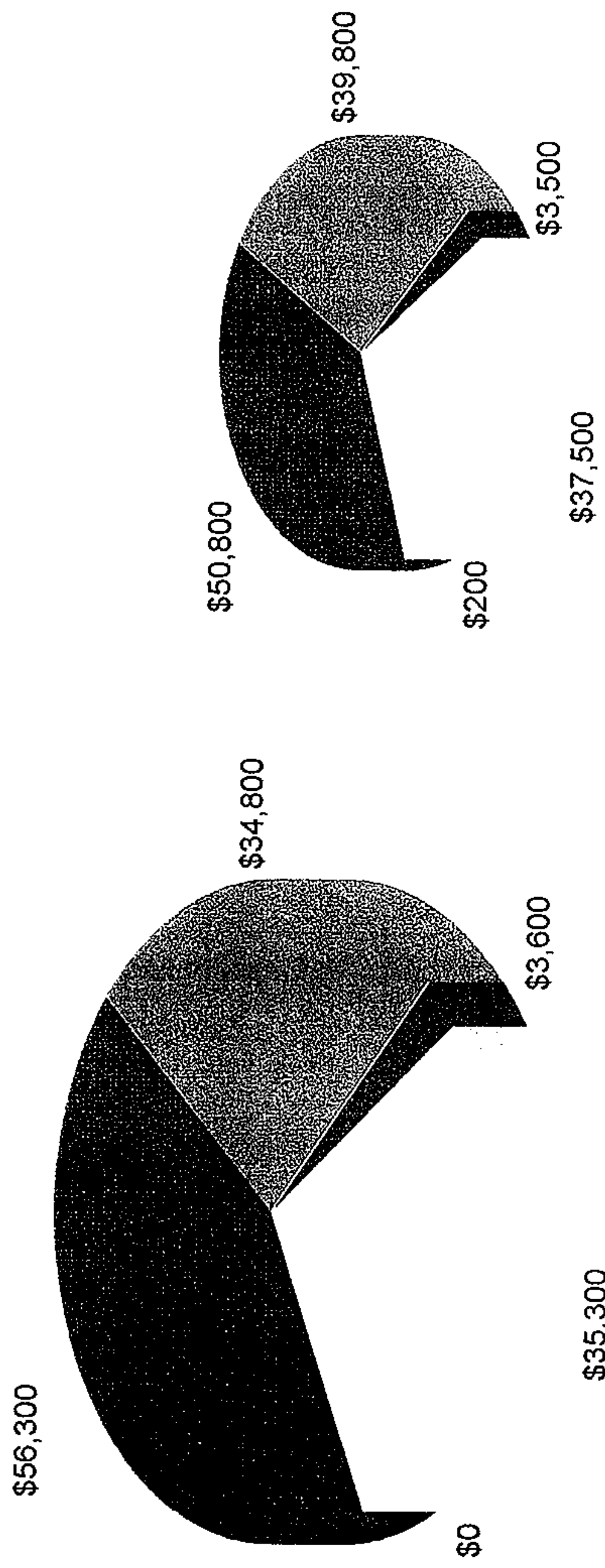
TOTAL LIABILITIES = \$43,900,000  
TOTAL EQUITY = \$130,000,000

TOTAL LIABILITIES = \$46,000,000  
TOTAL EQUITY = \$131,800,000

\*IN THOUSANDS

# FUND EQUITY\* - PRIMARY GOVERNMENT

## PARISH OF ASCENSION



DECEMBER 31, 2002

DECEMBER 31, 2001

■ SPECIAL REVENUE AND GENERAL ■ DEBT SERVICE ■ CAPITAL PROJECTS ■ INTERNAL SERVICE ■ GEN FIXED ASSETS

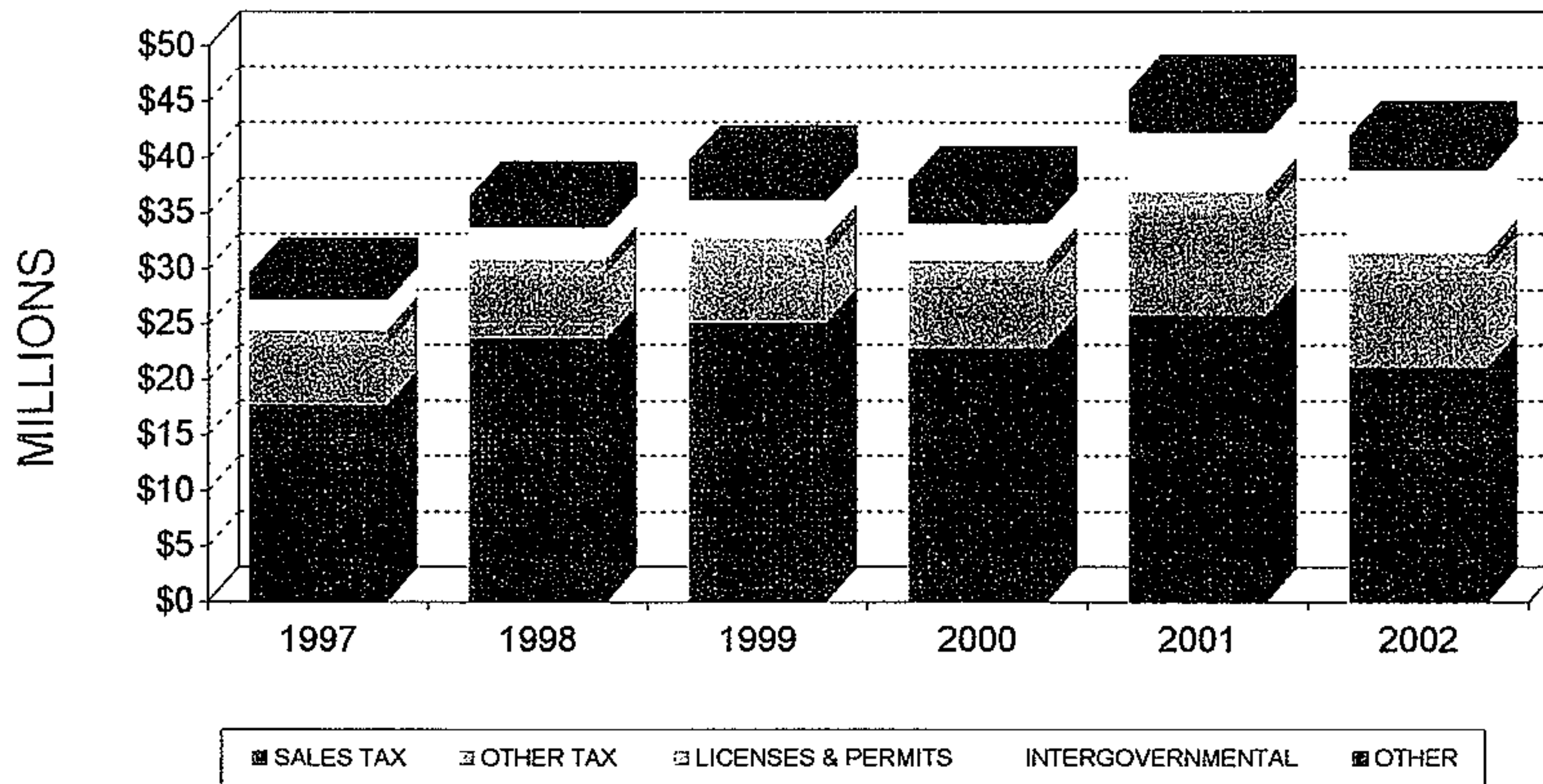
TOTAL EQUITY = \$ 130,000,000

TOTAL EQUITY = \$ 131,800,000

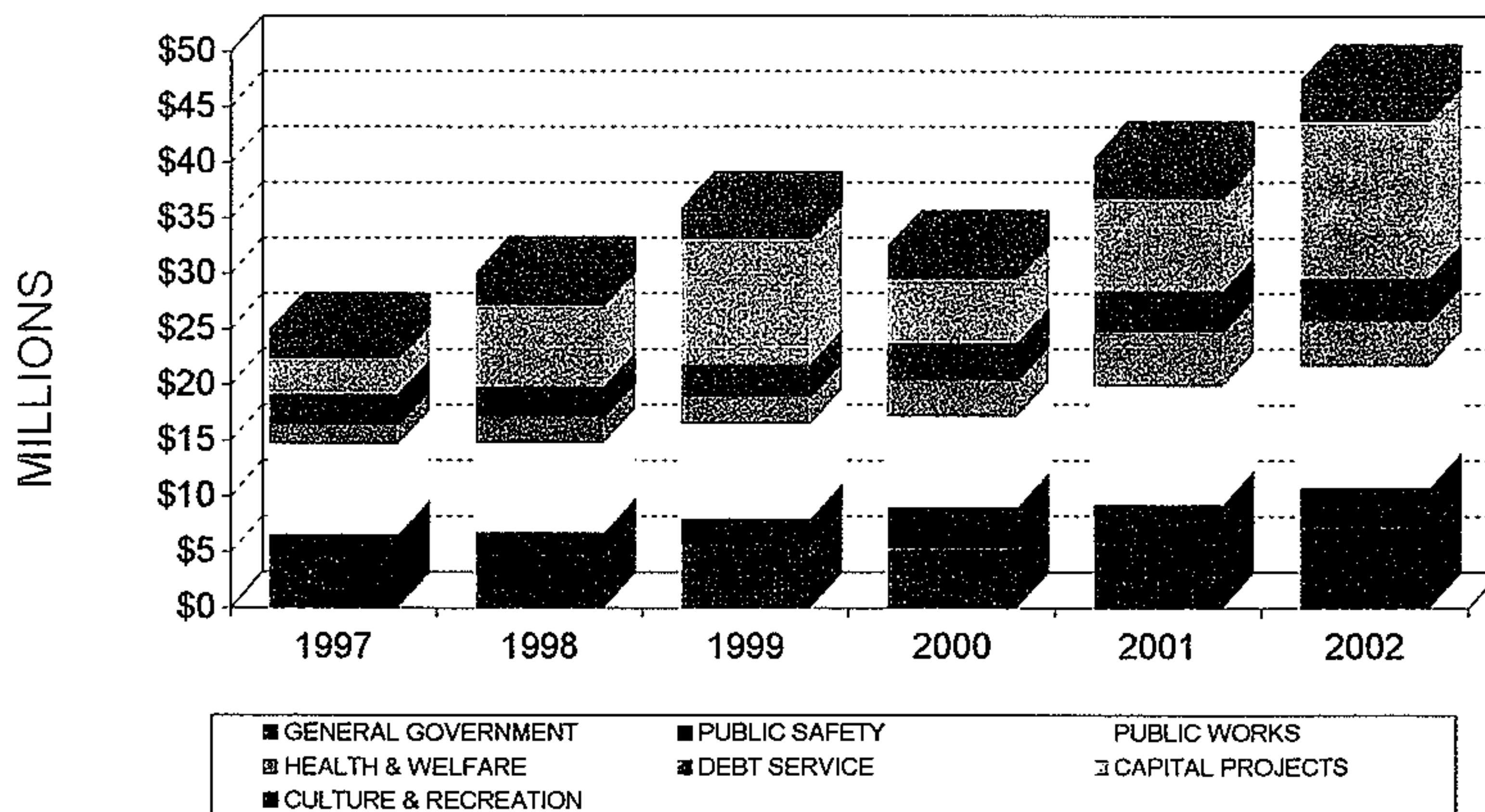
\* IN THOUSANDS



REVENUES - PRIMARY GOVERNMENT  
GOVERNMENTAL FUND TYPE ONLY  
PARISH OF ASCENSION

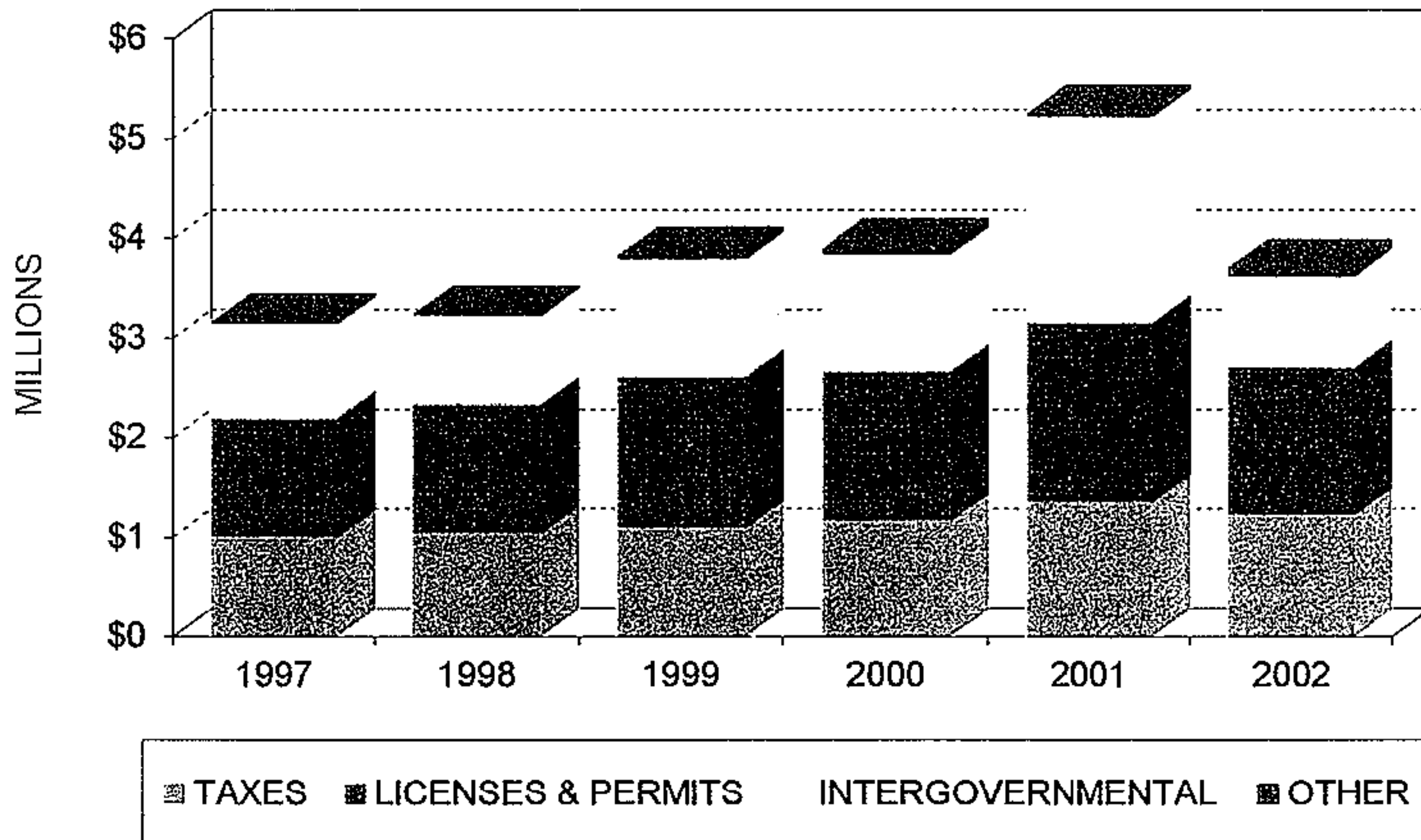


EXPENDITURES - PRIMARY GOVERNMENT  
GOVERNMENTAL FUND TYPE ONLY  
PARISH OF ASCENSION

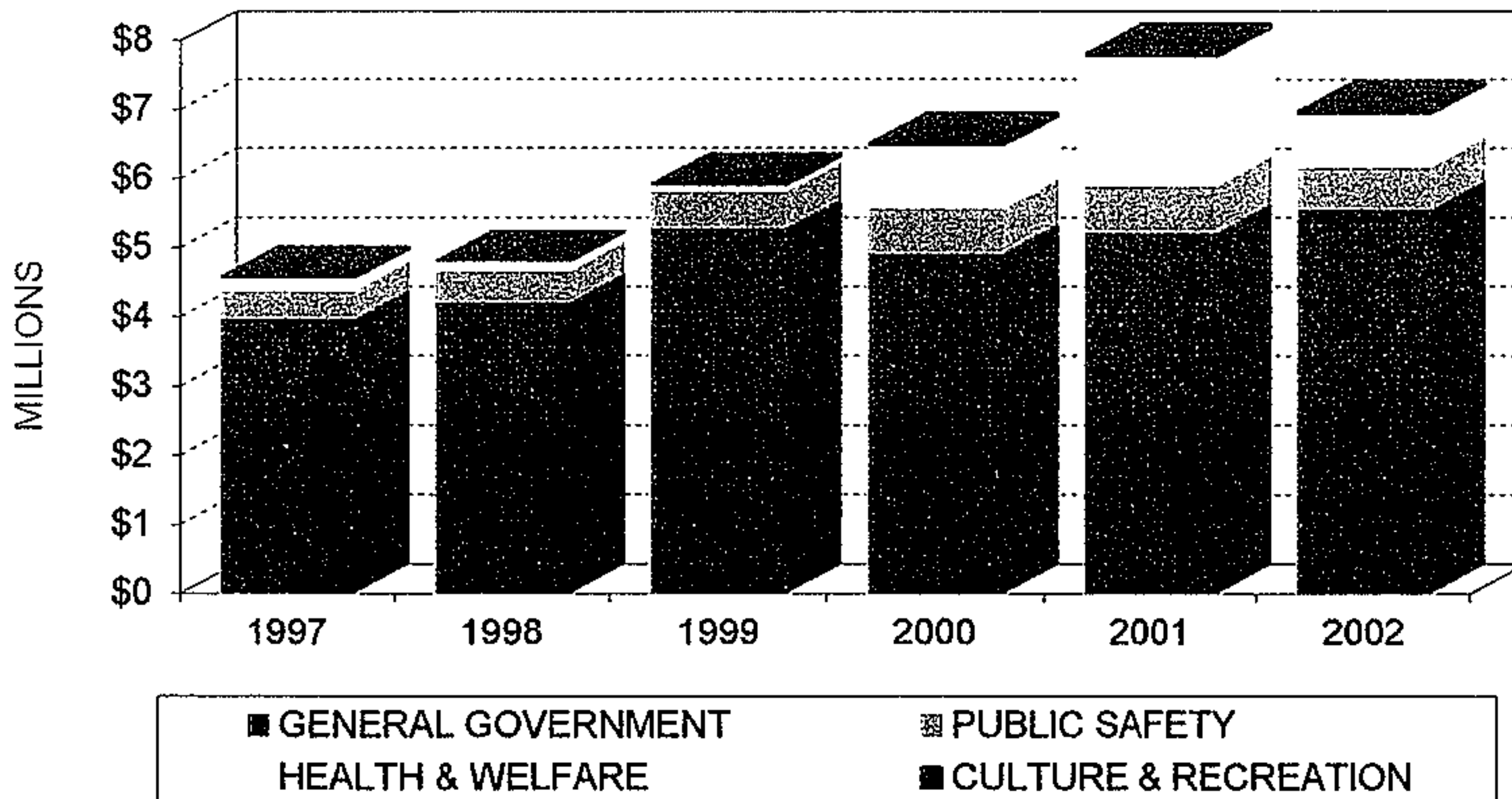




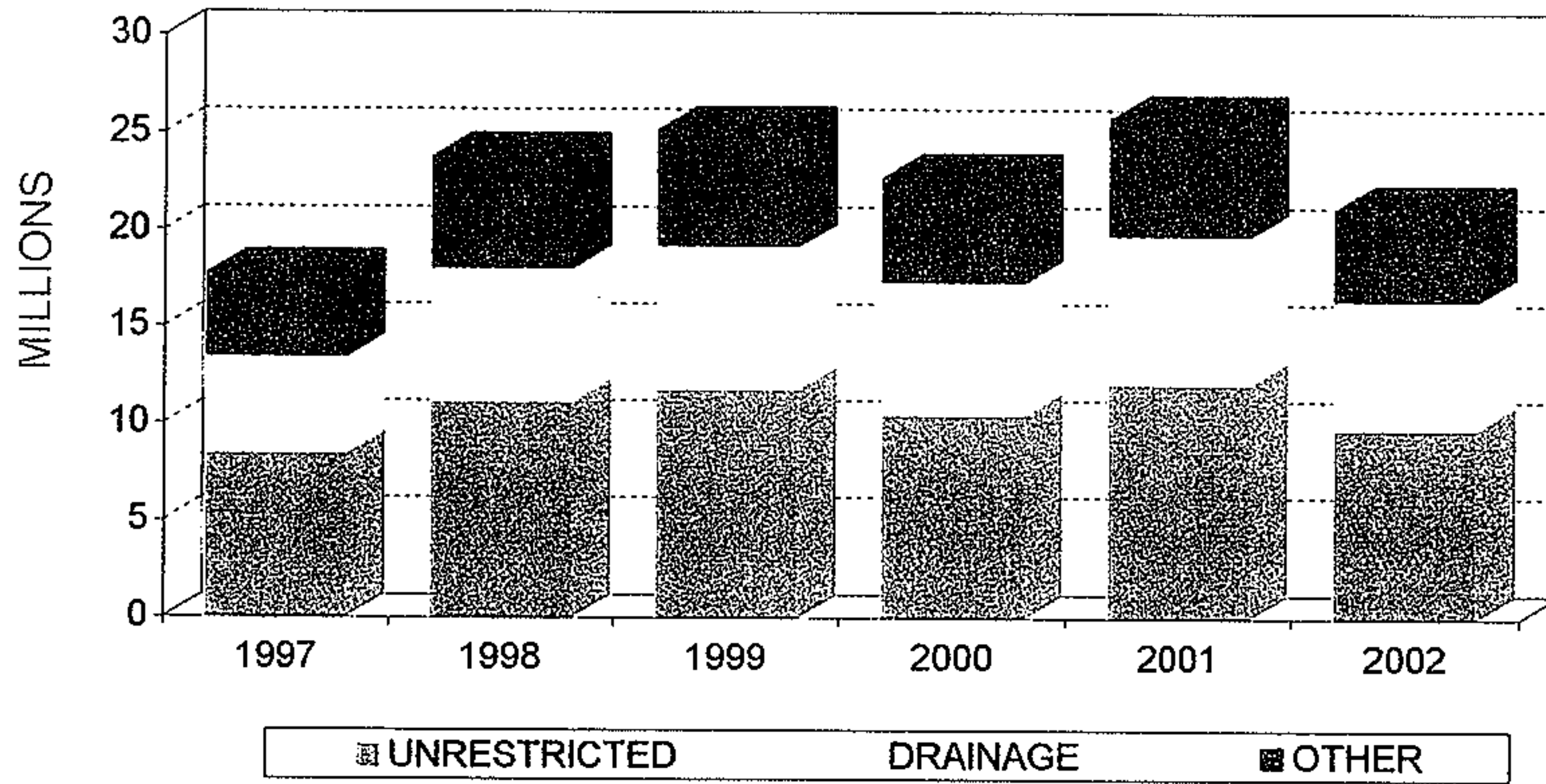
## GENERAL FUND REVENUES PARISH OF ASCENSION



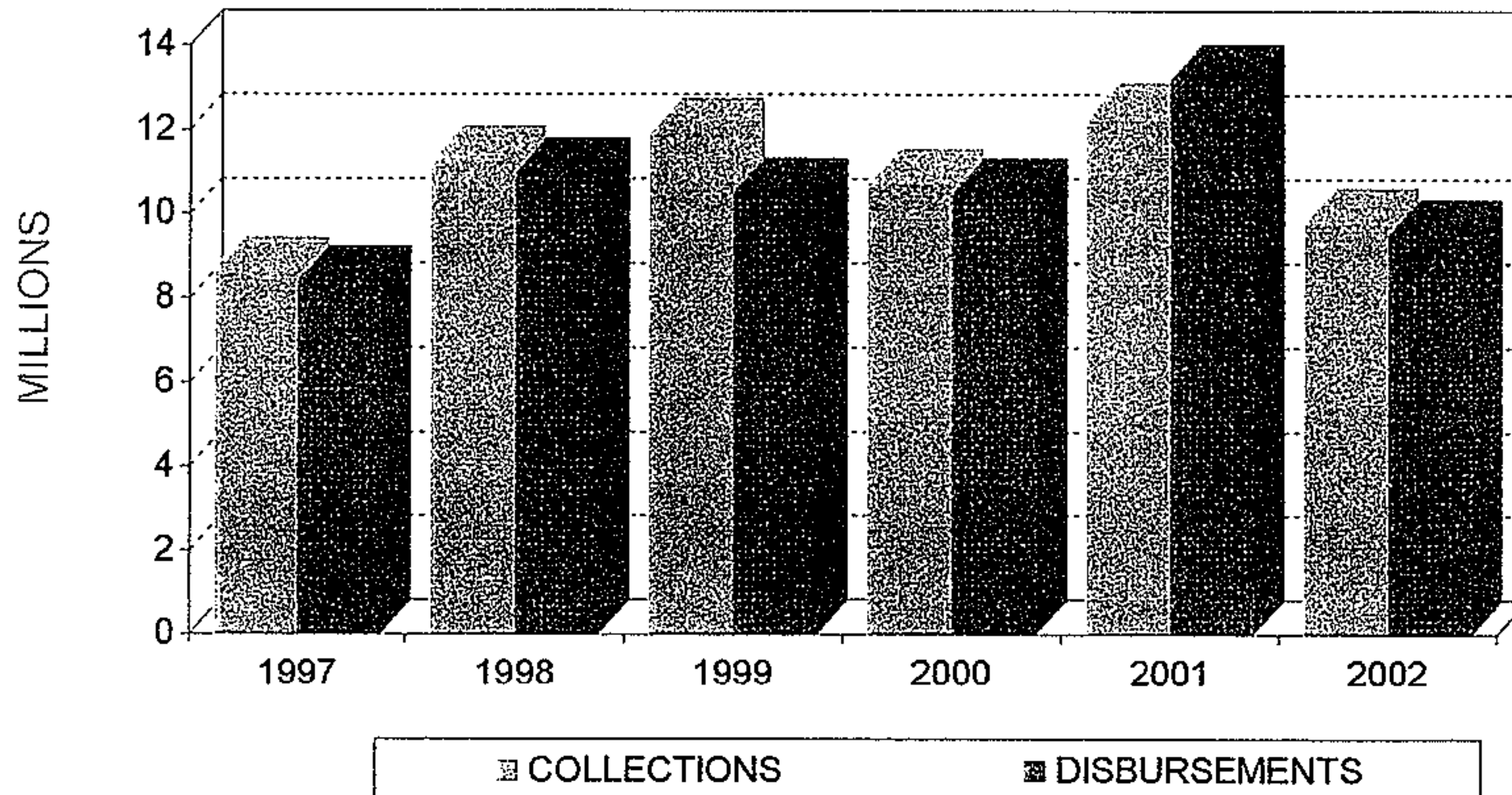
## GENERAL FUND EXPENDITURES PARISH OF ASCENSION



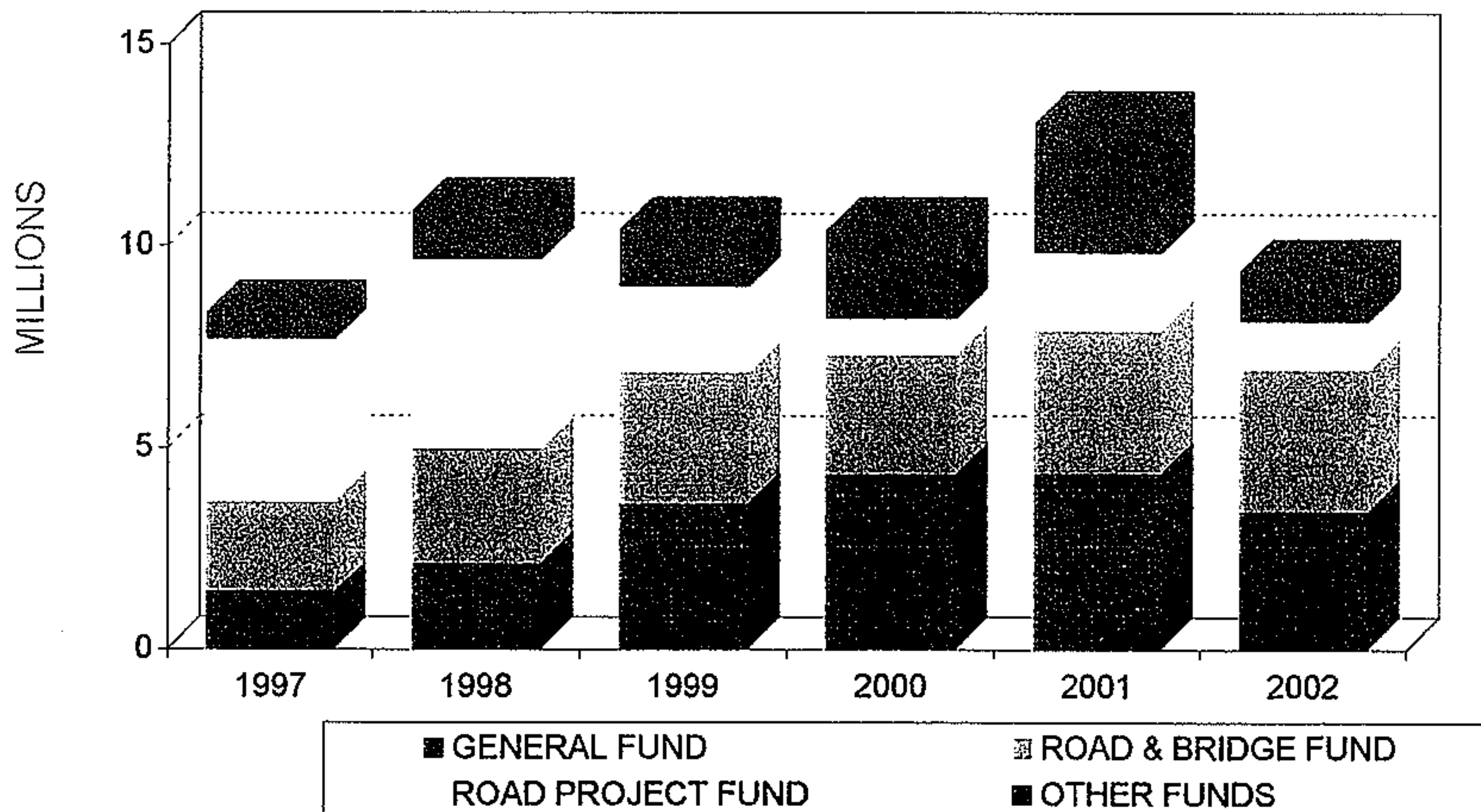
# SALES TAX COLLECTIONS RESTRICTED & UNRESTRICTED PARISH OF ASCENSION



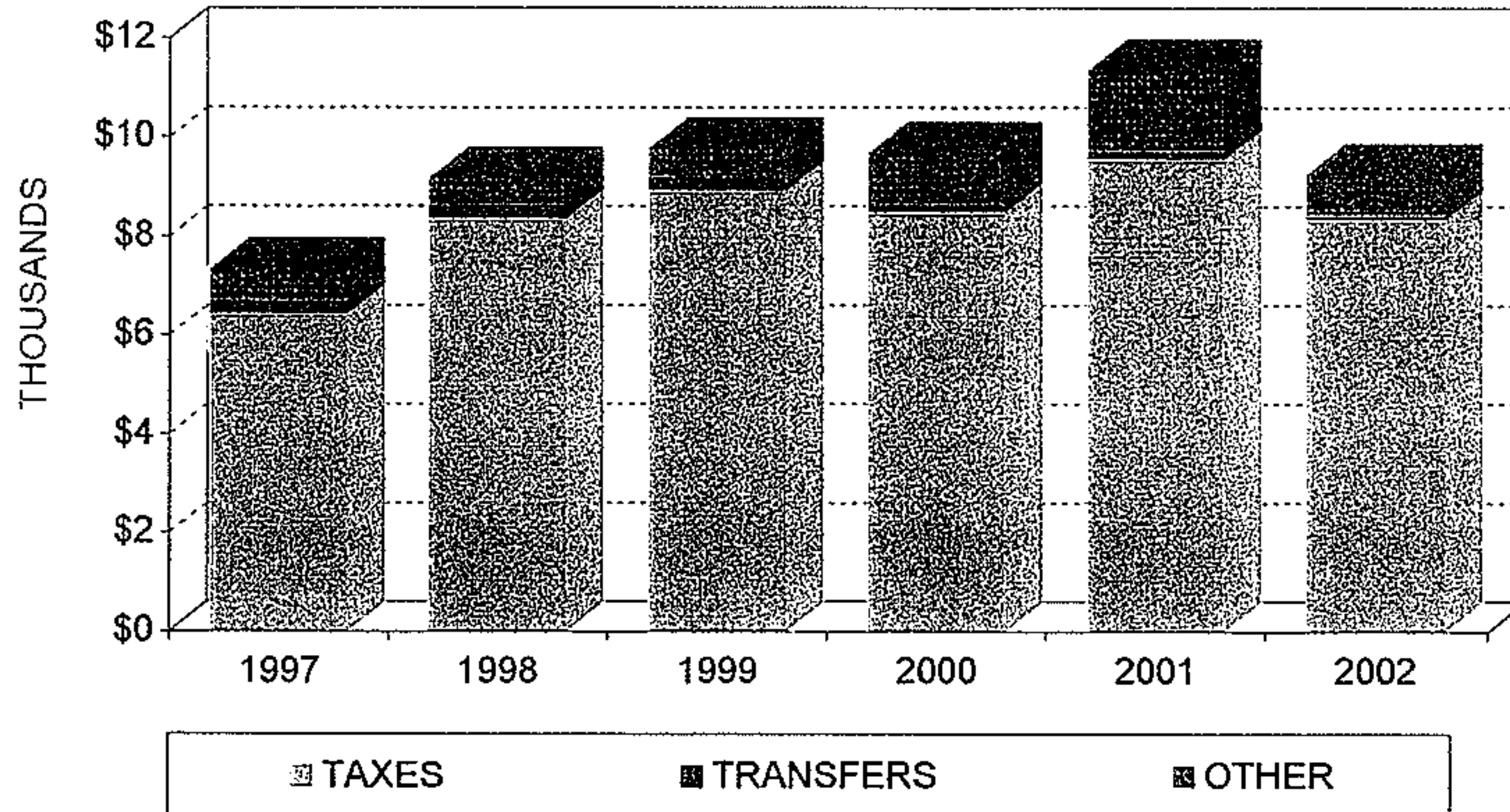
# UNRESTRICTED SALES TAX COLLECTIONS & DISBURSEMENTS PARISH OF ASCENSION



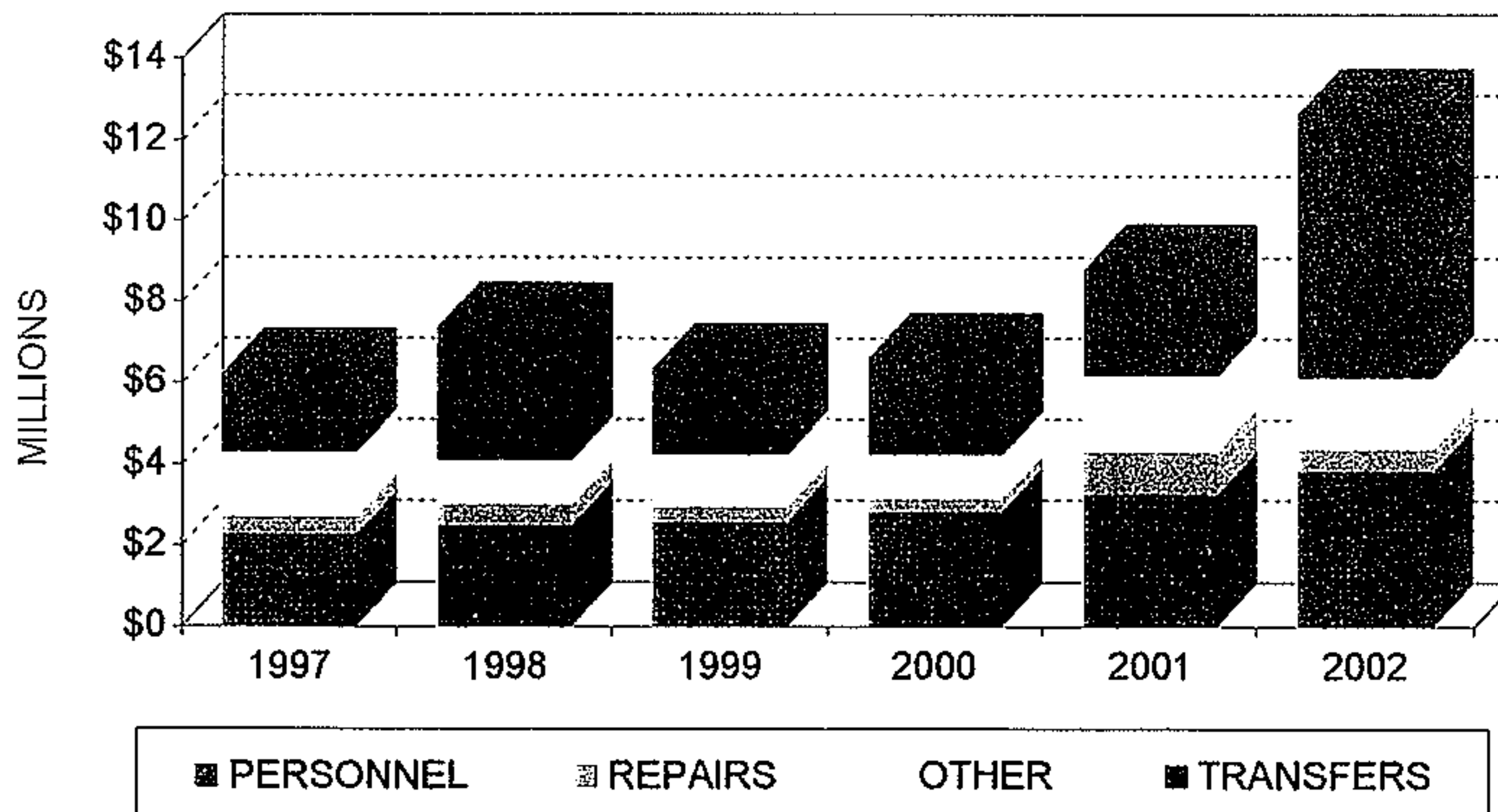
# UNRESTRICTED UNDEDICATED SALES TAX TRANSFERS PARISH OF ASCENSION



## EAST ASC DRAIN REVENUES PARISH OF ASCENSION

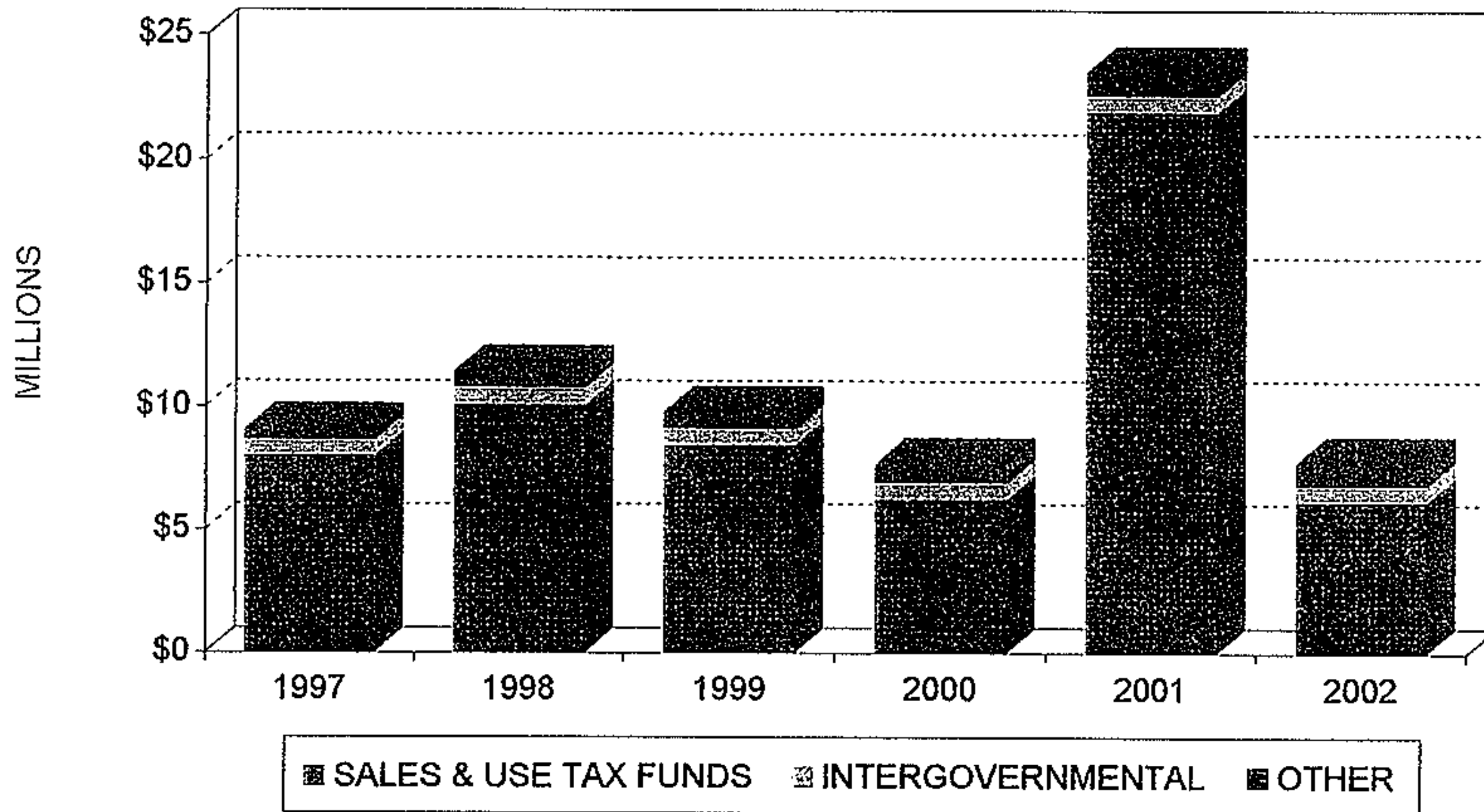


## EAST ASC DRAIN EXPENDITURES PARISH OF ASCENSION

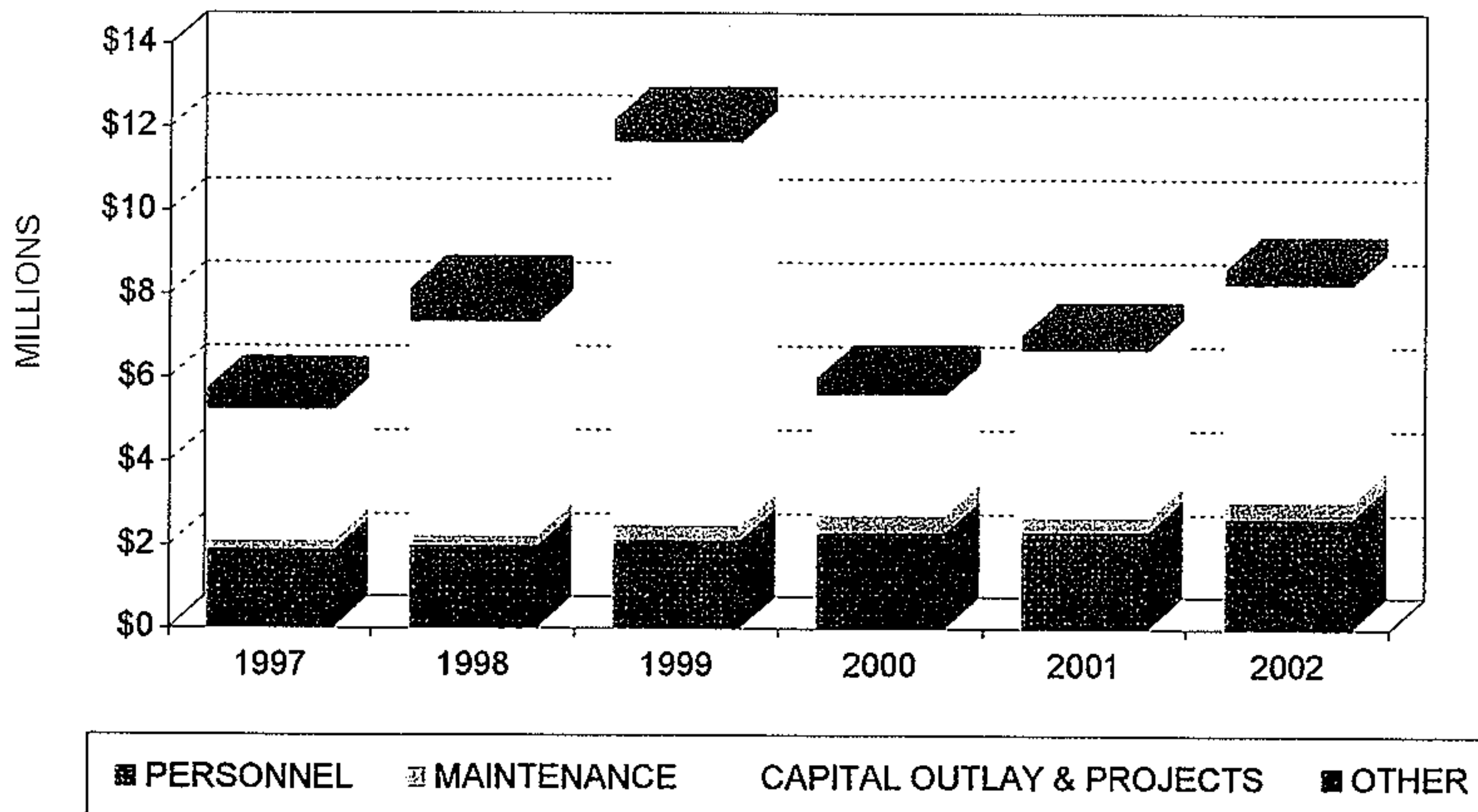




# ROAD CONSTRUCTION AND MAINTENANCE RESOURCES PARISH OF ASCENSION



# ROAD CONSTRUCTION AND MAINTENANCE EXPENDITURES PARISH OF ASCENSION







Alvin Thomas Jr. District 1  
 Marcel Marchand Parish President  
 District 5

Milton Vicknair District 6

Thomas Pearce District 2

Alison Bourque District 7

Adrian Thompson District 3

Shaffer King District 8

Dudley Brown District 4

Berry Savoy District 9

Donnell Nickerson District 10

J. Donnell Martinez District 11

Martin McConnell District 10

Ascension Parish Government  
 1201 Boe 1659  
 Gonzales, LA 70707-1659





Honorable Chairman and Members of  
The Ascension Parish Council  
Donaldsonville, Louisiana

In planning and performing our audit of the financial statements of the Parish of Ascension (the Parish) for the year ended December 31, 2002, we considered its internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. We previously reported on the Parish's internal control in our report dated May 1, 2003. This letter does not affect our report dated May 1, 2003 on the financial statements of the Parish.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Parish personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized on Attachment A.

Attachment B recaps the variance between the operating surplus (deficit) budgeted and the actual result. In general, the actual result was a greater operating surplus than anticipated.

This report is intended solely for the information and use of the Parish Council, management, the Louisiana Legislative Auditor, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

*Faulk & Winkler, LLC*  
Certified Public Accountants

Baton Rouge, Louisiana  
May 1, 2003

## **OPERATIONAL RECOMMENDATIONS**

### **OR 2002-1 DENTAL INSURANCE FUND**

**Observation:** During 2002, the Parish established a fund to account for a newly established employee benefit program for dental insurance benefits. During 2002, the fund experienced a deficit of approximately \$11,800, which is due to an inadequate funding of premiums to cover claims made during the period. Premiums collected during 2002 were approximately \$140,000, while claims and expenses incurred was approximately \$152,000.

**Recommendation:** The Parish should review its funding policy concerning this employee benefit program to adjust the premiums collected to operate the program in a fiscally responsible manner and to eliminate the deficit that exists at December 31, 2002.

**Management's corrective action plan:** During 2003, Management of the Parish reduced benefits offered to employees that resulted in a reduction to claims expenses. Additionally, premiums were increased to collect sufficient funds to operate with a surplus and eliminate the year-end deficit.

### **OR 2002-2 SEWER DISTRICT NO. 6 OPERATING LOSSES**

**Observation:** During 2002, the Parish operated sewer system for Sewer District No. 6 experienced an operating loss of approximately \$40,000, which was similar to the operating loss sustained in 2001. Additionally, user fees have not significantly changed over the previous few years.

**Recommendation:** As an enterprise fund, user fees and/or other funding sources should be adequate to prevent the incurrence of an operating deficit. The basic premise is that capital facilities require on-going maintenance and replacement that can only be achieved through the appropriate level of revenues to correspond to such expenses. Accordingly, the Parish should review the fees charged to utility users and the related expenses incurred for this utility system so that profitability is achieved. It is likely that the user rates will need to be increased and/or an alternative source of revenues be identified to support the operation of this utility system on an on-going basis.

**Management's corrective action plan:** During 2002, the Parish Council and Administration committed to operating the system in compliance with environmental regulations. A significant portion of the commitment was monetary, which included repairs to collection lines, equipment replacement and removal of the oxidation pond previously used. As a result of these efforts, the system has complied with EPA standards.

Parish management is reviewing this situation on a regular basis. During 2003, the Parish intends to implement measures to reduce costs at the sewer system in addition to considering increased user rates. The implementation of these measures should eliminate the recurring operating losses.

### **OR 2002-3 PLAN OF OPERATION FOR PARISH ROADS**

**Observation:** The Parish's written unitary plan of operation for selection of parish roads for new construction and maintenance requires updating. The information contained in the document establishes administrative procedures for defining a public road, purchasing procedures by public works, general requirements and minimum standards for accepting new roads into the Parish system, a road construction and maintenance priority rating system and procedures for equipment inventory and identification.

The Parish is currently utilizing such systems, as defined in the plan. Additionally, the document is currently utilized by the Department of Public Works as it relates to its road maintenance and construction procedures.

**Recommendation:** We recommend that the Parish Council approve this document.

**Management's corrective action plan:** During its May 2003 meeting, the Council adopted the updated document for road maintenance and construction procedures relating to its existing six-year capital improvement plan. As a result of this corrective action, management considers the matter resolved.

### **OR 2002-4 DEBT SERVICE RESERVE FUNDS**

**Observation:** The Parish currently maintains required debt service funds for three separately issued bonds payable. The debt service fund requirement is met through the acquisition of a reserve fund insurance policy, which eliminates the need for a cash reserve fund.

At December 31, 2002, the reserve fund for the Sales and Use Tax Reserve Fund was approximately \$265,000. The bond issue was for road construction. Additionally, the reserve fund for the East Ascension Drainage Reserve Fund was \$2,188,000.

**Recommendation:** We recommend that the Parish consider purchasing a similar policy for the existing bonds to eliminate the need for a cash reserve funds of approximately \$2,453,000. Accordingly, the cash reserve funds would be available for capital project activities related to the original issuance, i.e. road construction and drainage projects.

As a result, we recommend that the Parish review this opportunity with its Bond Counsel for further action.

**Management's corrective action plan:** Management of the Parish will request its Bond Counsel to review this issue and present a recommendation for consideration by the Parish Council and East Ascension Drainage Board.

## **PRIOR YEAR OPERATIONAL RECOMMENDATIONS**

### **OR 2001-1 FIRE DISTRICT PURCHASES (Resolved)**

**Observation:** The Fire Districts of the Parish are deviating from standard parish procedures of procurement through the Parish's purchasing department. In particular, the fire departments in District No. 1 are issuing purchase orders for expenditures separate from the purchase order system of the Parish. Additionally, the fire departments in District No. 2 do not issue purchase orders, but approve expenditures at each board meeting prior to forwarding to the Parish finance office for payment. As a result, vendor invoices, initiated outside of the Parish's purchase system are being forwarded to the Parish finance office for payment.

**Recommendation:** We recommend that all funds disbursed by the Parish finance office be initiated through the Parish's purchase department to comply with the Parish's defined procedures. It has been demonstrated for an extended time period that the Parish's purchase system have functioned exceedingly well and we recommend that the Parish finance office not process any vendor invoice that has not been initiated and processed through that system. Alternatively, with the appropriate authorization, the financial administration of the fire districts could be removed from the Parish and assigned to them. It has been the Parish's experience that such an alternative has resulted in more difficulties than could have been originally envisioned. In that case, the fire departments would be responsible for an audit of their operations.

**Management's corrective action plan:** In November 2002, the Parish Council adopted a resolution to instruct the District's to comply with the Parish's purchasing policy effective January 1, 2003. The District's adopted a resolution to adhere the purchasing policies currently in practice. During 2003, the District's successfully implemented the use of the Parish's purchasing procedures. As a result, the Parish considers this matter resolved.

### **OR 2001-2 SELF-INSURANCE FUND**

**Observation:** During the year ended December 31, 2002, the Parish's insurance plan for general liability and property damage was significantly changed based on policies offered by insurance companies, and its previous insurer terminating such coverage for its Louisiana customers. Previously, the Parish was responsible for claims sustained of \$30,000 per occurrence and an aggregate self-insured retention of \$125,000 per policy year. Additionally, the Parish is responsible for workers' compensation claims incurred of \$200,000 per occurrence and an aggregate self-insured retention of \$1,000,000.

During 2002, the Parish's insurance policy increased the loss exposure for claims sustained relating to general liability and property damage of \$100,000 per occurrence and an aggregate self-insured retention of \$600,000. No significant changes have occurred to the Parish's workers' compensation policy. The effect on incurred claims prior to 2002 are not affected by these policy changes.

As a result, losses incurred from future claims will be borne in greater amounts by the Parish than what has been customary. The Parish received an actuarial analysis of its insurance program for 2002. The analysis indicated a claims reserve of approximately \$1.7 million, which is an increase of approximately \$700,000 from 2001. These amounts were separated into two amounts, (1) estimated required reserves of \$684,900 and (2) incurred but not reported losses of \$994,300. The increased reserve resulted in the Self-Insurance fund sustaining a fund deficit at year-end of approximately \$429,000.



**Recommendation:** We recommend that the Parish review its policy for funding its self-insurance fund. The premiums charged to the various Parish funds will need to be increased to accommodate the greater exposure to loss resulting from the increased deductible amounts and to eliminate the deficit that currently exists.

Furthermore, the budgeting process should be modified to include input from the Parish's actuary in funding its self-insurance exposure.

**Management's corrective action plan:** During 2002, Management reviewed its funding policy in accordance with the recommendation. Premiums were increased during 2002 to achieve a funding level necessary to cover the increased insurance premiums and claims anticipated. However, the increase in claims anticipated exceeded expectations. As a result, management will review its funding policy for 2003 with its financial consultant and insurance broker to determine the appropriate funding level to maintain the fund in a fiscally responsible manner.

#### **OR 2001-3 BAYOU TERRACE (Resolved)**

**Observation:** During the 2001 audit, we recommended that the Parish consider an early retirement of the bonds issued for this road project. The accumulation of cash in this fund was the result of the receipt of payment of assessments by the residents of Bayou Terrace subdivision and investment earnings on idle cash. In February 2003, the Parish called the outstanding bonds and retired the debt. As a result, the reduction in interest costs to be incurred was approximately \$28,000 from the early retirement of debt.

Additionally, the Parish is due to collect approximately \$90,000 in unpaid assessments and related interest through 2006. Since the fund has no additional expenditures, this will provide additional funds to maintain the road. However, the Parish should consult with its legal advisor as to the proper use of these uncollected special assessments.

#### **OR 2001-4 FUND DEFICITS**

**Observation:** At December 31, 2001, the following funds had deficit capital balances, which were eliminated during 2002:

- |                            |    |       |
|----------------------------|----|-------|
| • Law Officers' Court Fund | \$ | 1,674 |
| • Sewer Project Fund       | \$ | 432   |

Additionally, three additional funds have deficit capital balances at December 31, 2002, which are the Jail fund of \$44,945, the Dental Insurance fund of \$11,797 and the Self-Insurance fund of \$428,956.

**Recommendation:** The Parish should appropriate an interfund transfer from the General Fund to the Jail fund to eliminate the deficit.

See OR 2002-1 for corrective action concerning the Dental Insurance fund and OR 2001-2 for corrective action concerning the Self-Insurance fund.

**Management's corrective action plan:** The Parish will appropriate an interfund transfer during 2002 to eliminate the deficit in the Jail fund.

## OR 2000-1 FINANCIAL PROCESSING

**Observation:** During the year ended December 31, 2000 and 2001, certain recommendations were made concerning financial processing procedures and assignment of duties to finance department personnel.

During 2002, the Parish close out of the Parish's year-end financial statements occurred in March 2003, which is a customary practice. Additionally, the Parish implemented most of the recommendations made in 2000. In particular, the Parish utilized its accounting system to record accounts payable through a subsidiary module. Finance department personnel are actively recording accounts payable invoices on a daily basis. Previously, the Parish recorded accounts payable through journal entry and maintained manual records of its vendor itemization. The use of its accounting software to accumulate accounts payable data greatly reduces personnel time relating to this essential accounting function.

The Parish initiated the transition of duties from its Assistant Treasurer to accounting managers as recommended in 2000. Certain duties relating to grants monitoring, budgeting, capital construction monitoring and accounting staff supervision were transitioned to the accounting managers during the year. However, the complete implementation of our recommendation has not fully occurred.

**Recommendation:** We recommend the following:

- The monthly closing of the books routine should more closely resemble the year-end process with transition to a monthly accrual basis financial statement. Accordingly, greater attention could be devoted to monitoring the accuracy of balance sheet accounts, which are primarily receivables, so that monthly financial statements more closely resemble the year-end accrual basis. As a result, the monthly financial statements will be more accurate and the year-end closing of the books maybe accomplished closer to December 31.
- A definitive program of transferring job duties to Finance accounting managers needs to be finalized, which essentially moves all accounting tasks of the Assistant Treasurer to the accounting managers as stated below. In addition, such a program will address all of the suggestions included in this letter that have not been resolved as of this date.

Although the Parish has made progress in this area, the accounting manager responsible for capital construction and component unit monitoring should continue to be developed to allow for the further development of capital construction financial monitoring and reporting, and monitoring of Parish component units for each current year.

**Management's corrective action plan:** The finalization of the Finance department reorganization will occur in 2003. During the remainder of 2003, the Assistant Treasurer will continue to assign duties to the accounting managers and pursue the development of other accounting staff.

Management of the Parish will explore the recording of major receivables with its interim financial statements. However, management does accrue some major revenue sources during the year that primarily relate to ad valorem taxes and state revenue sharing, but will identify other major sources susceptible to monthly accrual.



## **OR 99-1 MULTI-YEAR BUDGETING**

**Observation:** Ascension Parish does not utilize a multi-year budgeting process for its operating and its capital budgets. No significant progress occurred during 2002. On the other hand, the Parish has assembled a committee, consisting of members of administration and Council members to explore the use of multi-year budgeting.

**Recommendation:** With the rapid growth that has occurred and the anticipation for such growth to continue in Ascension Parish, the use of multi-year budgeting provides a means to establish a priority for the use of resources on a broad conceptual basis in contrast to isolated instances of decision-making on major items. This approach will be particularly beneficial in terms of the infrastructure needs that continue to increase with the growth being experienced.

The key consideration in this process is not the development of budgetary amounts, but the identification of the core concerns embraced by the Parish's leadership and the use of its limited resources for application to such concerns. For that reason, our judgment is that the capital budgeting process would be more critical than operating budgets, and would be developed in greater detail.

**Management's corrective action plan:** Parish Management endorses this recommendation. The Parish has developed a six-year capital improvement plan for road and drainage needs of the Parish. The Parish intends to utilize this project as a model for the implementation of long-term budgeting.

Additionally, the Parish is initiating the first steps to begin developing multi-year budgets. Management intends to implement this recommendation during the 2003 fiscal year.

## **OR 99-2 MONITORING OF PARISH COMPONENT UNITS**

**Observation:** By resolution in December 1983, the Parish Police Jury adopted a procedure for the monitoring of component units of Ascension Parish. Component units are basically those boards and commissions that are established by the Parish Governing Authority. The Parish Council appoints the governing boards of component units and the component unit generally seeks the approval and/or access to the borrowing capacity of the Parish when issuing debt. The purpose of these procedures was to maintain a first-hand working knowledge of the operations of such agencies, such that the Parish was knowledgeable about the operations and related finances of such units.

The Parish, as well as the components units, has ignored compliance with the stated objectives and procedures of that action for sometime. The Parish has initiated steps during 2002 to address this recommendation. Primarily, the Parish has contacted its component units through written correspondence as to the procedure as adopted by the Parish Police Jury. However, no significant change was made during 2002 to address this observation.

**Recommendation:** We recommend that the Parish establish the policy to address the Parish's level of working knowledge of the operations and related finances of such component units. In particular, the Parish listed the following as information necessary to properly exercise its responsibility of oversight over its component units:

1. Copies of the operating budgets within the first month of the budget year,
2. Quarterly financial statements, with budgetary comparisons,
3. Financial statements for the year with budgetary comparisons by January 31st of the subsequent year,
4. Copies of all minutes,
5. Council approval for issuing debt and submitting grant applications.

**Management's corrective action plan:** Parish Management endorses this recommendation. The manner in which this suggestion can be implemented is being initiated. Additionally, an accounting manager with the Parish finance office has been assigned the task of gathering the minimum requirements listed in the Parish policy. Implementation of the recommendation should occur during 2003.

#### **OR 99-3 ACCOUNTING AND PURCHASING MANUAL**

**Observation:** The Parish's accounting and purchasing procedures manuals have not been updated for changes made to the accounting and purchasing systems. The Parish initiated steps during 2002 to develop changes to the Parish's accounting and purchasing procedures manuals. The Parish has developed an accounting manual to describe the essential functions utilized by the Parish finance office as described below. However, the manual has not been finalized.

Additionally, the Parish updated and adopted changes necessary to its purchasing manual in January 2003.

**Recommendation:** With the revision of accounting procedures during 1999, an update of the Parish's accounting procedures manual should be finalized. The Parish should proceed to prepare a comprehensive accounting manual to document procedures for all functions of the Parish's finance department.

Such a manual should include the significant transaction processing cycles of the Parish, as follows:

- Financial statement preparation,
- Budgeting,
- Cash receipts, disbursements, reconciliation and investing,
- Cash collateralization,
- Revenue and receivables,
- Expenditures, accounts payable, payroll and encumbrance accounting,
- Fixed asset accounting and property management,
- Debt service,
- Capital projects.

**Management's corrective action plan:** Parish Management endorses this recommendation. The Parish is accumulating the data to document procedures on a cycle basis, inclusive of computer related functions, as recommended. Once finished, the accounting and purchasing manual will be updated. The Parish expects that the manuals will be updated by the end of 2003.

#### **OR 99-4 MONITORING OF CAPITAL OUTLAY PROJECTS**

**Observation:** The Parish continues to maintain manual records by project of engineering and contractor expenditures over the term of a project. Miscellaneous expenses associated with capital projects are gathered at a later date based on requests submitted to the Finance department. The process is time consuming, inefficient and typically untimely.

During 2001 and 2002, newly started capital projects were assigned an identification number, within the Parish's accounting system, that is used for the accumulation of costs by code. Over the course of time, all capital outlay project costs will be accumulated through the accounting software and system reports can be generated to present capital outlay projects. Since the Parish has implemented this procedure on a prospective basis, capital outlay projects that are pre-2001 are being maintained manually.

**Recommendation:** The Parish should continue to utilize the accounting system for accounting and reporting capital outlay expenditures. However, the Parish may consider updating the system for projects that are on-going in 2003 that are currently not kept in the accounting system and abolish the use of manual records.

**Management's corrective action plan:** The Parish is satisfied with the implementation strategy used. By the end of 2003, most, if not all, capital outlay projects will be accounted for in the Parish's accounting system and the maintenance of manual records will no longer be needed.

Additionally, the Parish has assigned one of its accounting managers with the task of monitoring capital outlay projects. Parish management believes that the assignment of this position for this function will allow for closer review of this area, along with the assurance that the use of the accounting system for this specialized reporting will occur during 2003.

#### **OR 98-1 FIXED ASSETS**

**Observation:** Historically, the staff of the Parish's finance office accomplishes the accounting for fixed assets annually. During 2001 and 2002, the Parish began updating its fixed asset system on a quarterly basis. The tracking of this inventory was accomplished through the Parish's accounting system as recommended in 1999. The Parish has made vast strides to develop a further understanding of the fixed asset accounting system module, including inserting previously purchased assets into the system.

On the other hand, the system does not remove deleted assets from reports issued. As a result, previously disposed assets were manually removed from the reports generated from the system.

Additionally, the Finance staff conducted independent physical counts of assets during 2002. The result of these inspections resulted in favorable findings. However, certain departments were not timely to responding to discrepancies discovered or to physical counting of assets held at year end.

**Recommendation:** We recommend that the accounting for fixed assets continue to be maintained, at a minimum, on a quarterly basis. Accounting on a regular basis has created efficiency and promote more effective control over financial reporting and accountability of property owned by the Parish.

Additionally, we recommend that each department of the Parish assign fixed asset inventory and management to one individual within that department. The one individual would be responsible for the collection of data necessary for year end reporting and physical counting. In addition, that individual would be the primary contact with the Parish finance department for annual reporting and interim inspections.

**Management's corrective action plan:** The accounting for 2003 additions and deletions will continue to be accomplished throughout the current year. This effort will result in efficient and timely reporting of Parish property.

However, the Parish finance office is dissatisfied with the practical use of the software package that is currently being utilized. As a result, the Parish is considering other software alternatives. In particular, the Parish is reviewing a fixed asset system that allows for the use of bar code tags and scanning equipment for financial reporting and physical counting of property on an on-going basis. On the other hand, the Parish has scheduled reviews with its technology consultant to alleviate the software limitations discovered.

The Parish conducted a complete physical inventory of Parish property during 2002. The Parish Finance department anticipates continuing interim inspection of property owned.

#### **OR 98-4 ELECTRONIC DISBURSEMENT OF FUNDS**

**Observation:** Presently, the Parish disburses expenditures by check. Considerable effort and time can be eliminated through the use of alternative disbursement procedures. In particular, the following should be reviewed for implementation:

- **Payroll disbursements** - The disbursement of payroll directly to employee bank accounts would alleviate substantial effort associated with check preparation, delivery and subsequent reconciliation. In addition, finance employees are not burdened with administration of returned and lost employee checks. Presently, employees of the Parish distribute payroll checks.

The benefit of this procedure is to eliminate the processes of check preparation and delivery, cash reconciliation and storage, and to provide a benefit to Parish employees with timely and effortless deposit of their funds.

- **Disbursements to Parish vendors** - A number of vendors that conduct business with the Parish on a recurring basis are susceptible to alternate forms of payment processes. These vendors may presently be divided into two categories, as follows:

Utilities: These expenditures are generally processed with virtually no discrepancies (i.e. Eatel, Entergy, and BellSouth). Small charges: Typically, in these situations, the Parish issues blanket purchase orders to select vendors that allows Parish employees to purchase smaller items on an "as needed" basis without a individual purchase order being issued.



The Parish initiated steps during 2002 for implementation of electronic disbursement of payroll and certain other expenditures. The Parish implemented the electronic payment of payroll during 2002. However, the electronic disbursement of payroll is on a voluntary basis only and a large number of Parish personnel have elected not to participate in this benefit.

Additionally, in December 2002, the Parish contacted selected vendors to initiate the payment of expenditures on a direct draft basis for utility services. The vendors that were capable of providing this means of payment have been set-up in 2003 for direct drafting on the Parish bank account.

Finally, the Parish adopted a written policy for credit card use during 2002. The Parish contracted with a provider for use of credit cards and is actively implementing this recommendation during 2003.

**Recommendation:** We recommend that the Parish consider the following:

- Disburse its payroll by electronic transfer for all employees. To experience the full benefit from the electronic disbursement of payroll, all employees should participate. Alternatively, the requirement could be that all new employees must participate.
- Finalize the authorization of payment of its utility charges by direct drafting on its account.
- Finalize the utilization of Visa or similar credit cards for the payment of smaller charge items.

The general focus of this comment is to take advantage of technology advances to reduce the administrative expense of processing expenses for disbursement.

**Management's corrective action plan:** Management agrees with the concept of electronic disbursements and intends to implement the following:

- The Parish will explore mandating the payment of payroll on an electronic means. However, the Parish is satisfied with its voluntary program.
- The payment of certain vendors by authorizing the payment through direct drafting is considered an efficient means to process Parish transactions. In addition, the use of credit cards for certain types of disbursements would enhance control over the purchase of small items, primarily in public works. The Parish expects to finalize its implementation with the selected credit card carrier during 2003. Additionally, the Parish anticipates finalizing procedures with its fiscal agent during 2003 to disburse funds to certain vendors as recommended.

Although actual implementation of electronic payments and credit card use is progressing, the Parish expects to implement these opportunities during 2003.

## **OR 96-3 SEWER DISTRICT NO. 6**

**Observation:** The Parish should formally authorize the resolution of uncollectible sewerage assessments and sewerage services fees due to the District, and the amount due to the Parish by the District. The District's board was abolished in 1999.

**Recommendation:** First, the sewerage service fees are resolved with the passage of time and the lack of activity coupled with the movement of residents out of the District. These accounts are uncollectible (\$35,827) and should be authorized for write off. The amount has previously been expensed.

Second, sewerage assessment and related interest (\$65,823) represents the remaining balance after land was exchanged to reduce debt. The balance is uncollectible and should be authorized for write-off. The amount has previously been expensed as a bad debt.

Third, the amount due to the Parish (\$56,961) be appropriated as a transfer to the District by the General Fund.

**Management's corrective action plan:** The Parish Council authorized the implementation of the above recommendation at its April 2003 meeting. The recommendation will be implemented during 2003.



**Parish of Ascension  
Council Administered Funds  
For the year ended December 31, 2002**

Fund	2002 Operating surplus (deficit)			December 31, 2002
	Budget	Actual	Variance	Actual Fund balance
General fund	\$ (443,500)	\$ (349,283)	\$ 94,217	\$ 307,823
Road and Bridge	\$ (249,600)	\$ (167,156)	\$ 82,444	\$ 82,486
EA Drainage	(553,900)	(266,571)	287,329	949,187
EA Major Drainage	(5,035,100)	(3,116,636)	1,918,464	15,210,622
West Ascension Drainage	(119,150)	4,292	123,442	469,418
S&U No. 1	(392,000)	301,609	693,609	3,683,732
S&U No. 2	23,300	9,473	(13,827)	91,338
Health Unit	(449,500)	(373,854)	75,646	1,067,363
Mental Health	(34,900)	98,541	133,441	779,234
Fire District No. 1	(695,400)	(355,402)	339,998	3,600,626
Fire District No. 2	(185,800)	(180,780)	5,020	591,753
Recreation	(676,700)	(31,999)	644,701	1,005,996
Road Lighting #1	14,300	15,976	1,676	177,751
Road Lighting #2	(5,300)	1,081	6,381	65,782
Road Lighting #3	3,100	6,574	3,474	46,042
Road Lighting #4	(100)	639	739	2,812
Road Lighting #5	(2,000)	6,461	8,461	22,984
Road Lighting #6	(4,700)	28,895	33,595	266,492
Road Lighting #7	(1,200)	487	1,687	5,086
Jail	(23,000)	(76,648)	(53,648)	(44,944)
Law Officers Court	2,000	9,499	7,499	7,825
Tourist Commission Fund	(243,600)	(95,806)	147,794	679,818
Council on Aging	59,500	(1,850)	(61,350)	684,130
Judicial District FINS	(35,900)	(35,018)	882	23,347
Supplemental Environmental Project Fund	(57,000)	(9,180)	47,820	147,224
Dedicated Special Project Fund	(1,250,000)	(1,212,950)	37,050	166,795
Darrow Community Center	(43,300)	(43,390)	(90)	-
Recreation Fund B	29,800	70,334	40,534	70,334
FEMA - Repetitive Loss Reduction	-	72,319	72,319	72,319
Special Revenue	\$ (9,926,150)	\$ (5,341,060)	\$ 4,585,090	\$ 29,925,552
S&U Tax No. 1 Sinking	\$ -	\$ 445	\$ 445	\$ 216,728
S&U Tax No. 1 Reserve	-	-	-	265,478
EAD Sinking	(3,900)	(2,280)	1,620	181,120
EAD Reserve	-	-	-	2,187,654
S&U Tax No. 2 Sinking	100	119,876	119,776	335,753
Council on Aging Sinking	2,200	2,300	100	94,525
Bayou Terrace Bond Fund	1,600	(41,199)	(42,799)	280,829
Library Sinking	(30)	1	31	39
Debt Service	\$ (30)	\$ 79,143	\$ 79,173	\$ 3,562,126
EA Drainage project	\$ (3,656,000)	\$ (335,504)	\$ 3,320,496	\$ 3,513,574
Road Project	(10,364,400)	(1,073,190)	9,291,210	26,928,414
Courthouse East Construction	(1,150,100)	(1,660,578)	(510,478)	1,451,741
Sewer Project	500	432	(68)	-
Fire District #1 Construction	-	82,719	82,719	785,036
Waste Water Fund	466,000	472,919	6,919	1,933,225
Office Building Construction	(409,500)	61,973	471,473	482,702
Giesmar Community Center	159,400	172,792	13,392	172,792
Trailerland Sewer System	(95,500)	(62,974)	32,526	56,131
Capital Projects	\$ (15,049,600)	\$ (2,341,411)	\$ 12,708,189	\$ 35,323,615
Maintenance	\$ 58,100	\$ 406,041	\$ 347,941	\$ 406,041
Insurance	(46,500)	(625,685)	(579,185)	(428,956)
Dental Insurance	-	(11,797)	(11,797)	(11,797)
Internal Service	\$ 11,600	\$ (231,441)	\$ (243,041)	\$ (34,712)